

**VINOD SPINNERS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

**[400100] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in INR

|                                                                                                        | <b>01/04/2022<br/>to<br/>31/03/2023</b>                                                      | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|-----------------------------------------|
| Name of company                                                                                        | VINOD SPINNERS PRIVATE LIMITED                                                               |                                         |
| Corporate identity number                                                                              | U17111GJ2013PTC074182                                                                        |                                         |
| Permanent account number of entity                                                                     | AAECV3792M                                                                                   |                                         |
| Address of registered office of company                                                                | 114 , New Cloth Market ,<br>Sarangpur Ahmedabad ,<br>Ahmedabad , GUJARAT ,<br>INDIA - 380001 |                                         |
| Type of industry                                                                                       | Commercial and<br>Industrial                                                                 |                                         |
| Registration date                                                                                      | 25/03/2013                                                                                   |                                         |
| Category/sub-category of company                                                                       | Company limited by Shares<br>/Non-govt com                                                   |                                         |
| Whether company is listed company                                                                      | No                                                                                           |                                         |
| Number of employees in the company at the end of the financial Year                                    | [pure] 9                                                                                     |                                         |
| Whether company has published sustainability report for the financial Year                             | No                                                                                           |                                         |
| Date of board meeting when final accounts were approved                                                | 02/09/2023                                                                                   |                                         |
| Date of start of reporting period                                                                      | 01/04/2022                                                                                   | 01/04/2021                              |
| Date of end of reporting period                                                                        | 31/03/2023                                                                                   | 31/03/2022                              |
| Nature of report standalone consolidated                                                               | Standalone                                                                                   |                                         |
| Content of report                                                                                      | Financial Statements                                                                         |                                         |
| Description of presentation currency                                                                   | INR                                                                                          |                                         |
| Level of rounding used in financial statements                                                         | Actual                                                                                       |                                         |
| Type of cash flow statement                                                                            | Indirect Method                                                                              |                                         |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | No                                                                                           |                                         |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Types of principal product or services [Axis]                       | <b>1</b>                                                                     |
|---------------------------------------------------------------------|------------------------------------------------------------------------------|
|                                                                     | <b>01/04/2022<br/>to<br/>31/03/2023</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                      | 5207                                                                         |
| Description of product or service category                          | COTTON YARN<br>(OTHER THAN<br>SEWING<br>THREAD) PUT UP<br>FOR RETAIL<br>SALE |
| Turnover of product or service category                             | 401,05,83,649                                                                |
| Highest turnover contributing product or service (ITC 8 digit) code | 52071000                                                                     |
| Description of product or service                                   | Textile<br>Manufacturing-<br>Yarn Sale                                       |
| Turnover of highest contributing product or service                 | 401,05,83,649                                                                |
| Quantity of highest contributing product or service in UoM          | [pure] 0                                                                     |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing board report [Axis]                 | 1                                       | 2                                       |
|-------------------------------------------------------|-----------------------------------------|-----------------------------------------|
|                                                       | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| 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                                | ANILKUMAR                               | NIRMALKUMAR                             |
| Middle name of director                               | MANGALCHAND                             | MANGALCHAND                             |
| Last name of director                                 | MITTAL                                  | MITTAL                                  |
| Designation of director                               | director                                | director                                |
| Director identification number of director            | 01526926                                | 01528758                                |
| Date of signing board report                          | 02/09/2023                              | 02/09/2023                              |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | 01                                       | 02                                       | 03                                       | 04                                       |
|-------------------------------------------------------------------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
|                                                                                                       | <b>01/04/2022<br/>to<br/>31/03/2023</b>  | <b>01/04/2022<br/>to<br/>31/03/2023</b>  | <b>01/04/2022<br/>to<br/>31/03/2023</b>  | <b>01/04/2022<br/>to<br/>31/03/2023</b>  |
| Name of related party                                                                                 | Nirmal M Mittal                          | Piyush S Mittal                          | Yash V Mittal                            | Harsh V Mittal                           |
| Nature of related party relationship                                                                  | Key managerial personnel or his relative | Key managerial personnel or his relative | Key managerial personnel or his relative | Key managerial personnel or his relative |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]              |                                          |                                          |                                          |                                          |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems]             |                                          |                                          |                                          |                                          |
| Name of related party                                                                                 | Nirmal M Mittal                          | Piyush S Mittal                          | Yash V Mittal                            | Harsh V Mittal                           |
| Nature of related party relationship                                                                  | Key managerial personnel or his relative | Key managerial personnel or his relative | Key managerial personnel or his relative | Key managerial personnel or his relative |
| Description of nature of material contracts/arrangements/transactions with related party              | Director Remuneration                    | Salary                                   | Salary                                   | Salary                                   |
| Duration of material contracts/arrangements/transactions with related party                           | On going                                 | On going                                 | On going                                 | On going                                 |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | No                                       | No                                       | No                                       | No                                       |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | 05                       | 06                                       | 07                       | 08                       |
|-------------------------------------------------------------------------------------------------------|--------------------------|------------------------------------------|--------------------------|--------------------------|
|                                                                                                       | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023                 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 |
| Name of related party                                                                                 | Anil Mittal              | Nirmal M Mittal HUF                      | Suresh M Mittal          | Kamla A. Mittal          |
| Nature of related party relationship                                                                  | Director or his relative | Key managerial personnel or his relative | Director or his relative | Director or his relative |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]              |                          |                                          |                          |                          |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems]             |                          |                                          |                          |                          |
| Name of related party                                                                                 | Anil Mittal              | Nirmal M Mittal HUF                      | Suresh M Mittal          | Kamla A. Mittal          |
| Nature of related party relationship                                                                  | Director or his relative | Key managerial personnel or his relative | Director or his relative | Director or his relative |
| Description of nature of material contracts/arrangements/transactions with related party              | Interest on Loan         | Interest on Loan                         | Interest on Loan         | Interest on Loan         |
| Duration of material contracts/arrangements/transactions with related party                           | On going                 | On going                                 | On going                 | On going                 |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | No                       | No                                       | No                       | No                       |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Material contracts/arrangements/transactions at arm's length basis [Axis]                             | 09                       | 010                      | 011                                      | 012                        |
|-------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|------------------------------------------|----------------------------|
|                                                                                                       | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023                 | 01/04/2022 to 31/03/2023   |
| Name of related party                                                                                 | Vinod Denim Limited      | VINOD TEXTILES MILLS     | Vinod Cotfab Private Limited             | Mittal Polycot Gujarat LLP |
| Nature of related party relationship                                                                  | Director or his relative | Director or his relative | Key managerial personnel or his relative | Director or his relative   |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract]              |                          |                          |                                          |                            |
| Details of material contracts/arrangements/transactions at arm's length basis [LineItems]             |                          |                          |                                          |                            |
| Name of related party                                                                                 | Vinod Denim Limited      | VINOD TEXTILES MILLS     | Vinod Cotfab Private Limited             | Mittal Polycot Gujarat LLP |
| Nature of related party relationship                                                                  | Director or his relative | Director or his relative | Key managerial personnel or his relative | Director or his relative   |
| Description of nature of material contracts/arrangements/transactions with related party              | Job work Purchase        | Interest on Loan         | Purchase                                 | Purchase                   |
| Duration of material contracts/arrangements/transactions with related party                           | On going                 | On going                 | On going                                 | On going                   |
| Whether approval taken from board for material contracts/arrangements/transactions with related party | No                       | No                       | No                                       | No                         |

Unless otherwise specified, all monetary values are in INR

|                                                                                                                                                                      | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure in board of directors report explanatory [TextBlock]                                                                                                      | Textual information (1)<br>[See below]  |
| Description of state of companies affair                                                                                                                             | REFER TO DIRECTOR REPORT                |
| Disclosure relating to amounts if any which is proposed to carry to any reserves                                                                                     | REFER TO DIRECTOR REPORT                |
| Disclosures relating to amount recommended to be paid as dividend                                                                                                    | REFER TO DIRECTOR REPORT                |
| Details regarding energy conservation                                                                                                                                | REFER TO DIRECTOR REPORT                |
| Details regarding technology absorption                                                                                                                              | REFER TO DIRECTOR REPORT                |
| Details regarding foreign exchange earnings and outgo                                                                                                                | REFER TO DIRECTOR REPORT                |
| Disclosures in director's responsibility statement                                                                                                                   | REFER TO DIRECTOR REPORT                |
| Details of material changes and commitment occurred during period affecting financial position of company                                                            | REFER TO DIRECTOR REPORT                |
| Particulars of loans guarantee investment under section 186 [TextBlock]                                                                                              | R E F E R<br>TO DIRECTOR REPORT         |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]                                                                          | R E F E R<br>TO DIRECTOR REPORT         |
| 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] | R E F E R<br>TO DIRECTOR REPORT         |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved                                                               | 02/09/2023                              |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock]                                                                                   | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]                                                               | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]    | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure of statement on development and implementation of risk management policy [TextBlock]                                                                      | R E F E R<br>TO DIRECTOR REPORT         |
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]                             | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]                                                                                             |                                         |
| Disclosure of financial summary or highlights [TextBlock]                                                                                                            | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure of change in nature of business [TextBlock]                                                                                                               | R E F E R<br>TO DIRECTOR REPORT         |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]                                                        | R E F E R<br>TO DIRECTOR REPORT         |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]                            | R E F E R<br>TO DIRECTOR REPORT         |

|                                                                                                                                                                            |                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Details relating to deposits covered under chapter v of companies act<br>[TextBlock]                                                                                       | R E F E R<br>TO DIRECTOR REPORT |
| Details of deposits which are not in compliance with requirements<br>of chapter v of act [TextBlock]                                                                       | R E F E R<br>TO DIRECTOR REPORT |
| Details of significant and material orders passed by<br>regulators or courts or tribunals impacting going concern<br>status and company's operations in future [TextBlock] | R E F E R<br>TO DIRECTOR REPORT |
| Details regarding adequacy of internal financial controls with<br>reference to financial statements [TextBlock]                                                            | R E F E R<br>TO DIRECTOR REPORT |
| Disclosure of appointment and remuneration of managerial personnels<br>[TextBlock]                                                                                         | R E F E R<br>TO DIRECTOR REPORT |
| Number of meetings of board                                                                                                                                                | [pure] 4                        |

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

Dear Share Holders,

On behalf of the Board of Directors, it is our pleasure to present the Annual Report together with the Audited Statement of Accounts of VINOD SPINNERS PRIVATE LIMITED for the year ended March 31, 2023. Financial Performance

The summarized standalone results of Company are given in the table below.

| Particular                                                      | Standalone |            |
|-----------------------------------------------------------------|------------|------------|
|                                                                 | 31/03/2023 | 31/03/2022 |
| Total Income                                                    | 4014990271 | 3240619222 |
| Profit/(loss) before Depreciation & Tax (EBTAD)                 | 86287256   | 94972584   |
| Finance Charges                                                 | 31885820   | 32412354   |
| Depreciation                                                    | 54990834   | 54934323   |
| Provision for Income Tax (including for earlier years)          | 00         | 00         |
| Provision for Deferred Tax Liability/Assets                     | 868152     | 10103367   |
| Net Profit/(Loss) After Tax                                     | 30428270   | 29934894   |
| Profit/(Loss) carried to Balance Sheet<br>Summary of Operations | 30428270   | 29934894   |

VINOD SPINNERS PRIVATE LIMITED was established in the year 2013. The company is engaged in the manufacturing and trading of the Cotton Yarn.

The highlights of the key financial are as under:

| Particular           | Standalone   |
|----------------------|--------------|
| Equity Share Capital | 14,13,45,000 |

|                                                |             |
|------------------------------------------------|-------------|
| Net Worth                                      | 294,754,124 |
| Book Value Per Share                           | 20.85       |
| Earnings Per Share                             | 2.15        |
| Business Review/State of the company's affairs |             |

During the year under review, the Company has not changed its nature of business.

Further, No events occurred between the end of the financial year of the company to which the financial statements relate and the date of the report which effects the financial statement of the company. Reserves

The Company proposes to carry Rs. 30428270/- to reserves and surplus account. Dividend Considering the requirement of funds for development the company your directors do not recommend any dividend.

#### Details of Board meetings

During the year, 4 number of Board meetings were held during the year ended 31st March, 2023. These were held on 10/06/2022, 22-08-2022, 07/12/2022 and 13-03-2023.

#### Capital/ Finance

During the year, the Company's capital is remains same.

#### Committees of Board

The details of composition of the Committees of the Board of Directors are as under:

##### a. Audit Committee

| Sl. No. | Name | Chairman/Members |
|---------|------|------------------|
|---------|------|------------------|

Not Applicable



b. Nomination & Remuneration Committee

| Sl. No. | Name | Chairman/Members |
|---------|------|------------------|
|---------|------|------------------|

Not Applicable

c. Corporate Social Responsibility Committee

| Sl. No. | Name | Chairman/Members |
|---------|------|------------------|
|---------|------|------------------|

Not Applicable

d. Stakeholders Relationship Committee

| Sl. No. | Name | Chairman/Members |
|---------|------|------------------|
|---------|------|------------------|

Not Applicable

Directors' Responsibility Statement

Pursuant to the requirement clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors confirm that:

(a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

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

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

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

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

#### Statutory Auditors, their Report and Notes to Financial Statements

In AGM held on 29th September 2019, M/s. Rajiv Shah & Associates, Chartered Accountants have been appointed Statutory Auditors of the Company for a period of Five years.

Further, the report of the Statutory Auditors along with notes to Schedules is enclosed to this report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments.

Secretarial audit: Not Applicable

#### Related party transactions

The details of transactions entered into with the Related Parties are enclosed as AOC-2. (Annexure-1)

#### Human Resources

Your Company treats its "human resources" as one of its most important assets. Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your

Company thrust is on the promotion of talent internally through job rotation and job enlargement.

Statement containing salient features of financial statements of subsidiaries

Pursuant to sub-section (3) of section 129 of the Act, Company has not any subsidiary or subsidiaries, associate company or companies and joint venture or ventures.

Risk Management Policy

In terms of the requirement of the Act, the Company has developed and implemented the Risk Management Policy. Company manages monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its strategic objectives. The company has introduced several internal checks and internal control to curb the primary level of risk.

Significant and material orders passed by the regulators

During the year under review, No significant and material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations:

Internal financial controls

The internal financial controls with reference to the Financial Statements are commensurate with the size and nature of business of the Company.

Directors and Key Managerial Personnel

No Changes in the directors or key managerial personnel by way of appointment, re – designation, resignation, death or disqualification, variation made or withdrawn etc.

Particulars of loans, guarantees or investments under section 186.

Details of Loans and Investments covered under the provisions of Section 186 of the companies Act, 2013 are given in the notes to the Financial Statements.

There are no guarantees issued by your Company in accordance with Section 186 of the Companies Act, 2013 read with the Rules issued there under.

## Deposits

The details relating to deposits, covered under Chapter V of the Act-

The company has not accepted any public deposit. Hence the question of contravening the provision of sections 73 to 76 or other relevant provisions of the Companies Act and the rule framed there under does not arise.

## Management Discussion and Analysis

Management Discussion and Analysis comprising an overview of the Financial results, operations/performance and the future prospects of the Company form part of this Annual Return.

## Particulars of Employees

Pursuant to the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Remuneration paid to all the Directors as per their performance during the earlier year. Performance is measured and evaluated by the Human Resource Department.

Details of conservation of energy, technology absorption, foreign exchange earnings and outgo

Information pursuant to Section 134(3)(m) of the Companies Act,2013, read with the Companies (Disclosure of Particulars in the report of the Board of Directors) Rules,2014 relating to the foregoing matters is given in the Annexure 2 forming Part of this report.

## Acknowledgement

Your directors place on records their appreciation for employees at all levels, who have contributed to the growth and performance of your Company.

Your directors also thank the clients, vendors, bankers, shareholders and advisers of the Company for their continued support.

Your directors also thank the Central and State Governments, and other statutory authorities for their continued support.

For and on behalf of the Board

Place: Ahmedabad

DATE: 02/09/2023

ANILKUMAR MITTAL      NIRMALKUMAR MITTAL

(Director)

(Director)

DIN: 01526926

DIN: 01528758

ANNEXURE-1

Form No. AOC-2

Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

• Details of contracts or arrangements or transactions not at arm's length basis:

VINOD SPINNERS PRIVATE LIMITED has not entered into any contract or arrangement of transactions with related parties which is not at arm's length basis.

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

- Details of material contracts or arrangement or transactions at arm's length basis are as under:

| Name of Related Party        | Type of Relation                     | Type of Contract/Transaction | Amount    |
|------------------------------|--------------------------------------|------------------------------|-----------|
| Nirmal M Mittal              | Director d Director                  | Director Remuneration        | 1800000   |
| Piyush S Mittal              | Director                             | Salary                       | 50000     |
| Yash V Mittal                | Director                             | Salary                       | 28820     |
| Harsh V Mittal               | Director                             | Salary                       | 28820     |
| Anil Mittal                  | Director                             | Interest on Loan             | 228798    |
| Nirmal M Mittal              | Director                             | Interest on Loan             | 185188    |
| Nirmal M Mittal HUF          | Director Int                         | Interest on Loan             | 86300     |
| Suresh M Mittal              | Relative of Director                 | Interest on Loan             | 55394     |
| Kamla A. Mittal              | Relative of Director                 | Interest on Loan             | 1006694   |
| Vinod Denim Limited          | Director having Substantial Interest | Job work Purchase            | 763881987 |
| VINOD TEXTILES MILLS         | Director having Substantial Interest | Interest on Loan             | 115160    |
| Vinod Denim Limited          | Director having Substantial Interest | Purchase                     | 8086314   |
| Vinod Cotfab Private Limited | Director having Substantial Interest | Purchase                     | 1607920   |
| Mittal Polycot Gujarat LLP   | Director having Substantial Interest | Purchase                     | 67277078  |

For and on behalf of the Board

Place: Ahmedabad

DATE: 02/09/2023

ANILKUMAR MITTAL

NIRMALKUMAR MITTAL

(Director)

(Director)

DIN: 01526926

DIN: 01528758

## ANNEXURE-2

Particular as per section 134(3)(m) of the Companies Act,2013 read with Rules 8 of the Companies (Accounts) Rules,2014.

- Conservation Of Energy

- Company ensures that the manufacturing operations are conducted in the manner whereby optimum utilization and maximum possible saving of energy is achieved.

- The steps taken by the company for utilizing alternative source of energy: Nil

- The capital investment on energy conservation equipment: Nil

- Technology Absorption, Adaption and innovation

- The company constantly strives for maintenance and improvement in quality of its products.

- In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

- The details of technology imported: N.A.

- The year of import: N.A

- Whether the technology been fully absorbed: N.A

- If not fully absorbed, areas where absorption has not taken place and the reasons thereof: N.A.

- The expenditure incurred on research and development: Nil

- Foreign Exchange Earning and Outgo:

No foreign exchange earnings and outgo during the year.

For and on behalf of the Board

Place: Ahmedabad

DATE: 02/09/ 2023

ANILKUMAR MITTAL

NIRMALKUMAR MITTAL

(Director)

(Director)

DIN: 01526926

DIN: 01528758

**[400200] Disclosures - Auditors report****Details regarding auditors [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

| <b>Auditors [Axis]</b>                                | <b>1</b>                                |
|-------------------------------------------------------|-----------------------------------------|
|                                                       | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Details regarding auditors [Abstract]                 |                                         |
| Details regarding auditors [LineItems]                |                                         |
| Category of auditor                                   | Auditors firm                           |
| Name of audit firm                                    | Rajiv Shah & Associates                 |
| Name of auditor signing report                        | SHAH RAJIV CHIMANLAL                    |
| Firms registration number of audit firm               | 108454W                                 |
| Membership number of auditor                          | 043261                                  |
| Address of auditors                                   | Ahmedabad                               |
| Permanent account number of auditor or auditor's firm | XX-XX-XX-394N                           |
| SRN of form ADT-1                                     | S34933408                               |
| Date of signing audit report by auditors              | 02/09/2023                              |
| Date of signing of balance sheet by auditors          | 02/09/2023                              |

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

Unless otherwise specified, all monetary values are in INR

| <b>Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]</b>                                        | <b>Auditor's favourable remark [Member]</b> |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
|                                                                                                                                          | <b>01/04/2022 to 31/03/2023</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                                                                                   | Refer to Auditor Report                     |
| Disclosure in auditors report relating to inventories                                                                                    | Refer to Auditor Report                     |
| Disclosure in auditors report relating to loans                                                                                          | Refer to Auditor Report                     |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013                                     | Refer to Auditor Report                     |
| Disclosure in auditors report relating to deposits accepted                                                                              | Refer to Auditor Report                     |
| Disclosure in auditors report relating to maintenance of cost records                                                                    | Refer to Auditor Report                     |
| Disclosure in auditors report relating to statutory dues [TextBlock]                                                                     | Refer to Auditor Report                     |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]                                                    | Refer to Auditor Report                     |
| Disclosure relating to disputed statutory dues [TextBlock]                                                                               | Refer to Auditor Report                     |
| Disclosure in auditors report relating to default in repayment of financial dues                                                         | Refer to Auditor Report                     |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised                       | Refer to Auditor Report                     |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Refer to Auditor Report                     |
| Disclosure in auditors report relating to managerial remuneration                                                                        | Refer to Auditor Report                     |
| Disclosure in auditors report relating to Nidhi Company                                                                                  | Refer to Auditor Report                     |
| Disclosure in auditors report relating to transactions with related parties                                                              | Refer to Auditor Report                     |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures                | Refer to Auditor Report                     |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him                             | Refer to Auditor Report                     |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934                            | Refer to Auditor Report                     |

Unless otherwise specified, all monetary values are in INR

|                                                                                                 |                                        |
|-------------------------------------------------------------------------------------------------|----------------------------------------|
|                                                                                                 | <b>01/04/2022 to 31/03/2023</b>        |
| Disclosure in auditor's report explanatory [TextBlock]                                          | Textual information (2)<br>[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 (2)

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

#### Independent Auditor's Report

To the Members of VINOD SPINNERS PRIVATE LIMITED

#### Report on the standalone Financial Statements

##### Opinion

We have audited the accompanying Standalone financial statements of M/s. Vinod Spinners Private Limited ("the Company") which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, and statement of cash flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit/loss, 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### Responsibility of Management 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, (changes in equity)[i] 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. 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 implementation and maintenance of 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the company's financial reporting process

#### Auditor's Responsibility for the Audit of the Financial Statements

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

#### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement 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, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". [ii]
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position.
- The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
- (a) 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.
- (b) 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 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; and
- (c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

- The dividend is not declared or paid during the year by the company so compliance of section 123 of the Companies Act, 2013 is not applicable to the company.

For and on behalf of

Rajiv Shah & Associates

Chartered Accountants

FRN No.: 108454W

Rajiv C Shah (Partner)

Place: Ahmedabad

M. No.: 043261

Date: 02/09/2023 FRN: 108454W

UDIN:23043261BGVMWO3045

#### “ANNEXURE A” TO THE INDEPENDENT AUDITORS’ REPORT”

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2023:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;
- The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
- According to information and explanation given to us and on the basis of our examination of the record of the company, the title deeds of immovable properties are held in the name of the company except for immovable properties describe in note 24 of the Financial Statement.
- The Company has not revalued its PPE (including Right of Use Assets) or intangible assets or both during the year, and hence reporting under clause 3(i)(d) of the order is not applicable to the Company.
- No proceedings have been initiated during the year or are pending against the company as at March 31, 2023 for holding any benami property under the Benami Transactions (Prohibition) Act ,1988 (as amended in 2016) and rule made thereunder.

- a) The management has conducted the physical verification of inventory at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.

- According to the information and explanations given to us, the company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate from banks and financial institutions on the basis of security of current assets of the company. The quarterly statements filed by the company with such banks and financial institutions are in agreement with the books of accounts of the company. (Refer Note 23 of the Financial Statement)

- According to information and explanation given to us, the Company has not made investments, provided any g granted any loans&Advances, secured or unsecured to companies, firms, Limited Liability partnerships or other parties. Accordingly, the provisions of clause 3 (iii) (a) to 3(iii) (f) of the Order are not applicable to the Company and hence not commented upon.

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

- In our opinion and according to the information and explanation provided to us, the Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

- In our opinion and according to the information and explanation provided to us, the company is required to maintain the Cost Records pursuant to rules made by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company. We have not, however carried out detailed examination of the same.

- In respect of statutory dues:

- a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess or GST and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on which they become payable.

- According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax or GST as at March 31, 2023 have not been deposited on account of any dispute.

- According to the information and explanation given to us, there are no any assessment orders or notices issued by the income tax authorities and no any returns revised that can change the income tax return filed earlier by the company during the year.

- Default in repayment of loan or other borrowings:

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

- (b) The Company has not been declared willful defaulter by any bank or financial institutions or government or any government authority.

- (c) To the best of our knowledge and belief, in our opinion, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company

(e) The company did not have any subsidiary or associate or joint venture during the year and Hence clause 3(ix)(e) and Clause 3 (ix)(f) of the Order is not applicable .

(10) (a)Based upon the audit procedures performed and the information and explanations given by the management, the company did not raised moneys by way of initial public offer or further public offer including debt instruments.

(b) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

(11) (a)To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b)To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order is not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) (a) In our opinion the company has an adequate internal audit system commensurate with the size and nature of its business.

- We have not considered, the internal audit reports issued to the company during the year and covering the period up to March 31, 2023.

- Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

- (a) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

(b) The Group does not have any CIC as part of the group and accordingly reporting under clause(xvi)(d) of the Order is not applicable.

- According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any cash loss during the year.

- There has been no resignation of the statutory auditors of the company during the year and accordingly, requirement to report on clause 3(xviii) of the order is not applicable to Company.

19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report which indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due

• In our opinion and according to the information and explanation provided to us, as per section 135 of the companies act, 2013 Corporate Social Responsibility is not applicable to the company so Clause (xx) of the Order are not applicable to the Company.

For and on behalf of

Rajiv Shah & Associates

Chartered Accountants

FRN No.: 108454W

Place: Ahmedabad Rajiv C Shah (Partner)

Date: 02/09/2023 M. No.: 043261

UDIN:23043261BGVMWO3045

“ANNEXURE B” TO THE INDEPENDENT AUDITOR’S REPORT”

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of

Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of M/s. VINOD SPINNERS PRIVATE LIMITED as of March 31, 2023

In conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

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

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

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

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

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (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.

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

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

#### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit

of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and on behalf of

Rajiv Shah & Associates

Chartered Accountants

FRN No.: 108454W

Place: Ahmedabad

Rajiv C Shah(Partner)

Date: 02/09/2023 M. No.: 043261

UDIN: 23043261BGVMWO3045



**[400500] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in INR

|                                                                | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|----------------------------------------------------------------|-----------------------------------------|
| Disclosure in secretarial audit report explanatory [TextBlock] |                                         |
| Whether secretarial audit report is applicable on company      | No                                      |

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

|                                           | <b>31/03/2023</b> | <b>31/03/2022</b> |
|-------------------------------------------|-------------------|-------------------|
| Balance sheet [Abstract]                  |                   |                   |
| Equity and liabilities [Abstract]         |                   |                   |
| Shareholders' funds [Abstract]            |                   |                   |
| Share capital                             | 14,13,45,000      | 14,13,45,000      |
| Reserves and surplus                      | 15,34,09,124      | 12,29,80,854      |
| Total shareholders' funds                 | 29,47,54,124      | 26,43,25,854      |
| Share application money pending allotment | 0                 | 0                 |
| Non-current liabilities [Abstract]        |                   |                   |
| Long-term borrowings                      | 23,95,89,366      | 32,43,67,898      |
| Deferred tax liabilities (net)            | 3,20,06,019       | 3,11,37,867       |
| Other long-term liabilities               | 0                 | 0                 |
| Long-term provisions                      | 0                 | 0                 |
| Total non-current liabilities             | 27,15,95,385      | 35,55,05,765      |
| Current liabilities [Abstract]            |                   |                   |
| Short-term borrowings                     | 20,90,05,838      | 12,60,23,493      |
| Trade payables                            | 36,90,82,377      | 29,18,51,113      |
| Other current liabilities                 | 2,31,81,007       | 3,31,81,286       |
| Short-term provisions                     | 65,000            | 3,13,016          |
| Total current liabilities                 | 60,13,34,222      | 45,13,68,908      |
| Total equity and liabilities              | 116,76,83,731     | 107,12,00,527     |
| Assets [Abstract]                         |                   |                   |
| Non-current assets [Abstract]             |                   |                   |
| Fixed assets [Abstract]                   |                   |                   |
| Tangible assets                           | 38,98,74,721      | 42,77,56,761      |
| Intangible assets                         | 0                 | 0                 |
| Total fixed assets                        | 38,98,74,721      | 42,77,56,761      |
| Non-current investments                   | 0                 | 0                 |
| Long-term loans and advances              | 1,48,071          | 1,48,071          |
| Total non-current assets                  | 39,00,22,792      | 42,79,04,832      |
| Current assets [Abstract]                 |                   |                   |
| Current investments                       | 0                 | 0                 |
| Inventories                               | 21,36,65,000      | 14,87,24,000      |
| Trade receivables                         | 46,47,73,773      | 34,19,28,308      |
| Cash and bank balances                    | 1,27,369          | 3,11,15,671       |
| Short-term loans and advances             | 8,95,29,013       | 6,55,58,181       |
| Other current assets                      | 95,65,784         | 5,59,69,535       |
| Total current assets                      | 77,76,60,939      | 64,32,95,695      |
| Total assets                              | 116,76,83,731     | 107,12,00,527     |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing financial statements [Axis]                 | 1                              | 2                              |
|---------------------------------------------------------------|--------------------------------|--------------------------------|
|                                                               | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023 |
| Details of signatories of financial statements [Abstract]     |                                |                                |
| Details of directors signing financial statements [Abstract]  |                                |                                |
| Details of directors signing financial statements [LineItems] |                                |                                |
| Name of director signing financial statements [Abstract]      |                                |                                |
| First name of director                                        | ANILKUMAR                      | NIRMALKUMAR                    |
| Middle name of director                                       | MANGALCHAND                    | MANGALCHAND                    |
| Last name of director                                         | MITTAL                         | MITTAL                         |
| Designation of director                                       | director                       | director                       |
| Director identification number of director                    | 01526926                       | 01528758                       |
| Date of signing of financial statements by director           | 25/09/2023                     | 25/09/2023                     |

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

Unless otherwise specified, all monetary values are in INR

|                                                                                             | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|---------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| Statement of cash flows [Abstract]                                                          |                                |                                |
| Whether cash flow statement is applicable on company                                        | Yes                            | Yes                            |
| Cash flows from used in operating activities [Abstract]                                     |                                |                                |
| Profit before extraordinary items and tax                                                   | 3,12,96,422                    | 4,00,38,261                    |
| Adjustments for reconcile profit (loss) [Abstract]                                          |                                |                                |
| Adjustments to profit (loss) [Abstract]                                                     |                                |                                |
| Adjustments for finance costs                                                               | 3,18,85,820                    | 3,24,11,819.75                 |
| Adjustments for depreciation and amortisation expense                                       | 5,49,90,834                    | 5,49,34,323.06                 |
| Other adjustments for non-cash items                                                        | -8,68,152                      | -1,01,03,366.52                |
| Total adjustments to profit (loss)                                                          | 8,60,08,502                    | 7,72,42,776.29                 |
| Adjustments for working capital [Abstract]                                                  |                                |                                |
| Adjustments for decrease (increase) in inventories                                          | -6,49,41,000                   | -6,40,34,443.03                |
| Adjustments for decrease (increase) in trade receivables                                    | -12,28,45,465                  | -3,63,66,398.24                |
| Adjustments for decrease (increase) in other current assets                                 | (A) 2,24,32,918                | (B) -4,77,05,858.57            |
| Adjustments for increase (decrease) in trade payables                                       | 7,72,31,264                    | 6,87,93,537.9                  |
| Adjustments for increase (decrease) in other current liabilities                            | (C) 7,38,50,217                | (D) 5,97,48,078.36             |
| Adjustments for provisions                                                                  | -2,48,016                      | -4,51,198.04                   |
| Total adjustments for working capital                                                       | -1,45,20,082                   | -2,00,16,281.62                |
| Total adjustments for reconcile profit (loss)                                               | 7,14,88,420                    | 5,72,26,494.67                 |
| Net cash flows from (used in) operations                                                    | 10,27,84,842                   | 9,72,64,755.67                 |
| Net cash flows from (used in) operating activities before extraordinary items               | 10,27,84,842                   | 9,72,64,755.67                 |
| Net cash flows from (used in) operating activities                                          | 10,27,84,842                   | 9,72,64,755.67                 |
| Cash flows from used in investing activities [Abstract]                                     |                                |                                |
| Purchase of tangible assets                                                                 | 1,71,08,794                    | 64,74,448.94                   |
| Net cash flows from (used in) investing activities before extraordinary items               | -1,71,08,794                   | -64,74,448.94                  |
| Net cash flows from (used in) investing activities                                          | -1,71,08,794                   | -64,74,448.94                  |
| Cash flows from used in financing activities [Abstract]                                     |                                |                                |
| Proceeds from borrowings                                                                    | -8,47,78,532                   | -9,68,63,042                   |
| Other inflows (outflows) of cash                                                            | -3,18,85,820                   | -3,24,11,820                   |
| Net cash flows from (used in) financing activities before extraordinary items               | -11,66,64,352                  | -12,92,74,862                  |
| Net cash flows from (used in) financing activities                                          | -11,66,64,352                  | -12,92,74,862                  |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -3,09,88,304                   | -3,84,84,555.27                |
| Net increase (decrease) in cash and cash equivalents                                        | -3,09,88,304                   | -3,84,84,555.27                |

**Footnotes**

(A) (INCREASE)/DECREASE OTHER CURRENT ASSETS : 46403750 (INCREASE)/DECREASE SHORT TERM LOANS : -23970832

(B) (INCREASE)/DECREASE OTHER CURRENT ASSETS : 17830322.72 (INCREASE)/DECREASE SHORT TERM LOANS : -65536181.29

(C) INCREASE/(DECREASE) OTHER CURRENT LIABILITIES : -10000280 INCREASE/(DECREASE) SHORT TERM BORROWING : 82982345 INCREASE/(DECREASE) DEFERRED TAX LIABILITY : 868152

(D) INCREASE/(DECREASE) OTHER CURRENT LIABILITIES : 33171059.8 INCREASE/(DECREASE) SHORT TERM BORROWING : 16473652.04 INCREASE/(DECREASE) DEFERRED TAX LIABILITY : 10103366.52

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

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares [Member] |                    |                        |                   |
|---------------------------------------------------------------------------|------------------------|--------------------|------------------------|-------------------|
| Name of shareholder [Axis]                                                | Shareholder 1 [Member] |                    | Shareholder 2 [Member] |                   |
|                                                                           | 31/03/2023             | 31/03/2022         | 31/03/2023             | 31/03/2022        |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                    |                        |                   |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                    |                        |                   |
| Number of shares held in company                                          | [shares] 10,62,000     | [shares] 10,62,000 | [shares] 7,27,000      | [shares] 7,27,000 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares [Member] |                    |                        |                   |
|---------------------------------------------------------------------------|------------------------|--------------------|------------------------|-------------------|
| Name of shareholder [Axis]                                                | Shareholder 3 [Member] |                    | Shareholder 4 [Member] |                   |
|                                                                           | 31/03/2023             | 31/03/2022         | 31/03/2023             | 31/03/2022        |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                    |                        |                   |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                    |                        |                   |
| Number of shares held in company                                          | [shares] 13,27,000     | [shares] 13,27,000 | [shares] 7,25,000      | [shares] 7,25,000 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares [Member] |                   |                        |                    |
|---------------------------------------------------------------------------|------------------------|-------------------|------------------------|--------------------|
| Name of shareholder [Axis]                                                | Shareholder 5 [Member] |                   | Shareholder 6 [Member] |                    |
|                                                                           | 31/03/2023             | 31/03/2022        | 31/03/2023             | 31/03/2022         |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                   |                        |                    |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                   |                        |                    |
| Number of shares held in company                                          | [shares] 8,39,500      | [shares] 8,39,500 | [shares] 13,02,000     | [shares] 13,02,000 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares [Member] |                    | Equity shares 1 [Member] |                          |
|---------------------------------------------------------------------------|------------------------|--------------------|--------------------------|--------------------------|
| Name of shareholder [Axis]                                                | Shareholder 7 [Member] |                    | Shareholder 1 [Member]   |                          |
|                                                                           | 31/03/2023             | 31/03/2022         | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                        |                    |                          |                          |
| Disclosure of shareholding more than five per cent in company [LineItems] |                        |                    |                          |                          |
| Type of share                                                             |                        |                    | Equity share             | Equity share             |
| Name of shareholder                                                       |                        |                    | Suresh M Mittal          | Suresh M Mittal          |
| PAN of shareholder                                                        |                        |                    | XX-XX-XX-544F            | XX-XX-XX-544F            |
| Country of incorporation or residence of shareholder                      |                        |                    | INDIA                    | INDIA                    |
| Number of shares held in company                                          | [shares] 15,00,000     | [shares] 15,00,000 | [shares] 10,62,000       | [shares] 10,62,000       |
| Percentage of shareholding in company                                     |                        |                    | 7.51%                    | 7.51%                    |

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

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares 1 [Member]       |                                |                                |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]                                                | Shareholder 2 [Member]         |                                | Shareholder 3 [Member]         |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share                                                             | Equity share                   | Equity share                   | Equity share                   | Equity share                   |
| Name of shareholder                                                       | Sureshkumar Mittal HUF         | Sureshkumar Mittal HUF         | Nirmal M Mittal                | Nirmal M Mittal                |
| PAN of shareholder                                                        | XX-XX-XX-509J                  | XX-XX-XX-509J                  | XX-XX-XX-855E                  | XX-XX-XX-855E                  |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company                                          | [shares] 7,27,000              | [shares] 7,27,000              | [shares] 13,27,000             | [shares] 13,27,000             |
| Percentage of shareholding in company                                     | 5.14%                          | 5.14%                          | 9.39%                          | 9.39%                          |

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

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares 1 [Member]       |                                |                                |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]                                                | Shareholder 4 [Member]         |                                | Shareholder 5 [Member]         |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share                                                             | Equity share                   | Equity share                   | Equity share                   | Equity share                   |
| Name of shareholder                                                       | Urmila N Mittal                | Urmila N Mittal                | Vinod M Mittal                 | Vinod M Mittal                 |
| PAN of shareholder                                                        | XX-XX-XX-352A                  | XX-XX-XX-352A                  | XX-XX-XX-749C                  | XX-XX-XX-749C                  |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company                                          | [shares] 7,25,000              | [shares] 7,25,000              | [shares] 8,39,500              | [shares] 8,39,500              |
| Percentage of shareholding in company                                     | 5.13%                          | 5.13%                          | 5.94%                          | 5.94%                          |

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

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                           | Equity shares 1 [Member]       |                                |                                |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis]                                                | Shareholder 6 [Member]         |                                | Shareholder 7 [Member]         |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of shareholding more than five per cent in company [Abstract]  |                                |                                |                                |                                |
| Disclosure of shareholding more than five per cent in company [LineItems] |                                |                                |                                |                                |
| Type of share                                                             | Equity share                   | Equity share                   | Equity share                   | Equity share                   |
| Name of shareholder                                                       | Anil M Mittal                  | Anil M Mittal                  | Meereen Textile Pvt Ltd        | Meereen Textile Pvt Ltd        |
| CIN of shareholder                                                        |                                |                                | U52100GJ2010PTC100555          | U52100GJ2010PTC100555          |
| PAN of shareholder                                                        | XX-XX-XX-020E                  | XX-XX-XX-020E                  |                                |                                |
| Country of incorporation or residence of shareholder                      | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Number of shares held in company                                          | [shares] 13,02,000             | [shares] 13,02,000             | [shares] 15,00,000             | [shares] 15,00,000             |
| Percentage of shareholding in company                                     | 9.21%                          | 9.21%                          | 10.61%                         | 10.61%                         |

## Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                                                                           | Share capital [Member]         |                                | Equity shares [Member]         |                                |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of classes of share capital [Abstract]                                                                         |                                |                                |                                |                                |
| Disclosure of classes of share capital [LineItems]                                                                        |                                |                                |                                |                                |
| Number of shares authorised                                                                                               | [shares] 1,45,00,000           | [shares] 1,45,00,000           | [shares] 1,45,00,000           | [shares] 1,45,00,000           |
| Value of shares authorised                                                                                                | 14,50,00,000                   | 14,50,00,000                   | 14,50,00,000                   | 14,50,00,000                   |
| Number of shares issued                                                                                                   | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares issued                                                                                                    | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   |
| Number of shares subscribed and fully paid                                                                                | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares subscribed and fully paid                                                                                 | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   |
| Number of shares subscribed but not fully paid                                                                            | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid                                                                             | 0                              | 0                              | 0                              | 0                              |
| Total number of shares subscribed                                                                                         | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Total value of shares subscribed                                                                                          | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   |
| Value of shares paid-up [Abstract]                                                                                        |                                |                                |                                |                                |
| Number of shares paid-up                                                                                                  | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares called                                                                                                    | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   |
| Calls unpaid [Abstract]                                                                                                   |                                |                                |                                |                                |
| Calls unpaid by directors and officers [Abstract]                                                                         |                                |                                |                                |                                |
| Calls unpaid by directors                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by officers                                                                                                  | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid by directors and officers                                                                              | 0                              | 0                              | 0                              | 0                              |
| Calls unpaid by others                                                                                                    | 0                              | 0                              | 0                              | 0                              |
| Total calls unpaid                                                                                                        | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares                                                                                                          | 0                              | 0                              | 0                              | 0                              |
| Forfeited shares reissued                                                                                                 | 0                              | 0                              | 0                              | 0                              |
| Value of shares paid-up                                                                                                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   | 14,13,45,000                   |
| Reconciliation of number of shares outstanding [Abstract]                                                                 |                                |                                |                                |                                |
| Changes in number of shares outstanding [Abstract]                                                                        |                                |                                |                                |                                |
| Increase in number of shares outstanding [Abstract]                                                                       |                                |                                |                                |                                |
| Number of shares issued in public offering                                                                                | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as bonus shares                                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights                                                                                         | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement                                                                        | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment                                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash                                                  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation                                                                      | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares                                                                                          | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan                                                                  | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Number of other issue of shares arising out of conversion of securities                                                   | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period                                                                     | [shares] 0                     | [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                     | [shares] 0                     |
| Other decrease in number of shares                                                                                        | [shares] 0                     | [shares] 0                     | [shares] 0                     | [shares] 0                     |

|                                                                                                                                     |                      |                      |                      |                      |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| Total decrease in number of shares during period                                                                                    | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Total increase (decrease) in number of shares outstanding                                                                           | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Number of shares outstanding at end of period                                                                                       | [shares] 1,41,34,500 | [shares] 1,41,34,500 | [shares] 1,41,34,500 | [shares] 1,41,34,500 |
| Reconciliation of value of shares outstanding [Abstract]                                                                            |                      |                      |                      |                      |
| Changes in share capital [Abstract]                                                                                                 |                      |                      |                      |                      |
| Increase in share capital during period [Abstract]                                                                                  |                      |                      |                      |                      |
| Amount of public issue during period                                                                                                | 0                    | 0                    | 0                    | 0                    |
| Amount of bonus issue during period                                                                                                 | 0                    | 0                    | 0                    | 0                    |
| Amount of rights issue during period                                                                                                | 0                    | 0                    | 0                    | 0                    |
| Amount of private placement issue arising out of conversion of debentures preference shares during period                           | 0                    | 0                    | 0                    | 0                    |
| Amount of other private placement issue during period                                                                               | 0                    | 0                    | 0                    | 0                    |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period                      | 0                    | 0                    | 0                    | 0                    |
| Amount of other preferential allotment issue during period                                                                          | 0                    | 0                    | 0                    | 0                    |
| Amount of issue allotted for contracts without payment received in cash during period                                               | 0                    | 0                    | 0                    | 0                    |
| Amount of issue under scheme of amalgamation during period                                                                          | 0                    | 0                    | 0                    | 0                    |
| Amount of other issues during period                                                                                                | 0                    | 0                    | 0                    | 0                    |
| Amount of employee stock option plan issued during period                                                                           | 0                    | 0                    | 0                    | 0                    |
| Amount of other issue arising out of conversion of securities during period                                                         | 0                    | 0                    | 0                    | 0                    |
| Total aggregate amount of increase in share capital during period                                                                   | 0                    | 0                    | 0                    | 0                    |
| Decrease in share capital during period [Abstract]                                                                                  |                      |                      |                      |                      |
| Decrease in amount of shares bought back                                                                                            | 0                    | 0                    | 0                    | 0                    |
| Other decrease in amount of shares                                                                                                  | 0                    | 0                    | 0                    | 0                    |
| Total decrease in share capital during period                                                                                       | 0                    | 0                    | 0                    | 0                    |
| Total increase (decrease) in share capital                                                                                          | 0                    | 0                    | 0                    | 0                    |
| Share capital at end of period                                                                                                      | 14,13,45,000         | 14,13,45,000         | 14,13,45,000         | 14,13,45,000         |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]               |                      |                      |                      |                      |
| Shares in company held by holding company                                                                                           | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares in company held by ultimate holding company                                                                                  | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares in company held by subsidiaries of its holding company                                                                       | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares in company held by subsidiaries of its ultimate holding company                                                              | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares in company held by associates of its holding company                                                                         | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares in company held by associates of its ultimate holding company                                                                | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates                    | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                            | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment                  | 0                    | 0                    | 0                    | 0                    |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |
| Aggregate number of shares bought back during last five years                                                                       | [shares] 0           | [shares] 0           | [shares] 0           | [shares] 0           |

|                                                                                                                              |            |            |            |            |
|------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| Original paid-up value of forfeited shares                                                                                   | 0          | 0          | 0          | 0          |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract] |            |            |            |            |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]            |            |            |            |            |
| Application money received for allotment of securities and due for refund, principal                                         | 0          | 0          | 0          | 0          |
| Application money received for allotment of securities and due for refund, interest accrued                                  | 0          | 0          | 0          | 0          |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                 | 0          | 0          | 0          | 0          |
| Number of shares proposed to be issued                                                                                       | [shares] 0 | [shares] 0 | [shares] 0 | [shares] 0 |
| Share premium for shares to be allotted                                                                                      | 0          | 0          | 0          | 0          |

## Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of share capital [Axis]                                                                                           | Equity shares 1 [Member]       |                                |
|---------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
|                                                                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of classes of share capital [Abstract]                                                                         |                                |                                |
| Disclosure of classes of share capital [LineItems]                                                                        |                                |                                |
| Type of share                                                                                                             | Equity                         | Equity                         |
| Number of shares authorised                                                                                               | [shares] 1,45,00,000           | [shares] 1,45,00,000           |
| Value of shares authorised                                                                                                | 14,50,00,000                   | 14,50,00,000                   |
| Number of shares issued                                                                                                   | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares issued                                                                                                    | 14,13,45,000                   | 14,13,45,000                   |
| Number of shares subscribed and fully paid                                                                                | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares subscribed and fully paid                                                                                 | 14,13,45,000                   | 14,13,45,000                   |
| Number of shares subscribed but not fully paid                                                                            | [shares] 0                     | [shares] 0                     |
| Value of shares subscribed but not fully paid                                                                             | 0                              | 0                              |
| Total number of shares subscribed                                                                                         | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Total value of shares subscribed                                                                                          | 14,13,45,000                   | 14,13,45,000                   |
| Value of shares paid-up [Abstract]                                                                                        |                                |                                |
| Number of shares paid-up                                                                                                  | [shares] 1,41,34,500           | [shares] 1,41,34,500           |
| Value of shares called                                                                                                    | 14,13,45,000                   | 14,13,45,000                   |
| Calls unpaid [Abstract]                                                                                                   |                                |                                |
| Calls unpaid by directors and officers [Abstract]                                                                         |                                |                                |
| Calls unpaid by directors                                                                                                 | 0                              | 0                              |
| Calls unpaid by officers                                                                                                  | 0                              | 0                              |
| Total calls unpaid by directors and officers                                                                              | 0                              | 0                              |
| Calls unpaid by others                                                                                                    | 0                              | 0                              |
| Total calls unpaid                                                                                                        | 0                              | 0                              |
| Forfeited shares                                                                                                          | 0                              | 0                              |
| Forfeited shares reissued                                                                                                 | 0                              | 0                              |
| Value of shares paid-up                                                                                                   | 14,13,45,000                   | 14,13,45,000                   |
| Par value per share                                                                                                       | [INR/shares] 10                | [INR/shares] 10                |
| Amount per share called in case shares not fully called                                                                   | [INR/shares] 0                 | [INR/shares] 0                 |
| Reconciliation of number of shares outstanding [Abstract]                                                                 |                                |                                |
| Changes in number of shares outstanding [Abstract]                                                                        |                                |                                |
| Increase in number of shares outstanding [Abstract]                                                                       |                                |                                |
| Number of shares issued in public offering                                                                                | [shares] 0                     | [shares] 0                     |
| Number of shares issued as bonus shares                                                                                   | [shares] 0                     | [shares] 0                     |
| Number of shares issued as rights                                                                                         | [shares] 0                     | [shares] 0                     |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period      | [shares] 0                     | [shares] 0                     |
| Number of shares issued in other private placement                                                                        | [shares] 0                     | [shares] 0                     |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0                     | [shares] 0                     |
| Number of shares issued as other preferential allotment                                                                   | [shares] 0                     | [shares] 0                     |
| Number of shares allotted for contracts without payment received in cash                                                  | [shares] 0                     | [shares] 0                     |
| Number of shares issued under scheme of amalgamation                                                                      | [shares] 0                     | [shares] 0                     |
| Number of other issues of shares                                                                                          | [shares] 0                     | [shares] 0                     |
| Number of shares issued under employee stock option plan                                                                  | [shares] 0                     | [shares] 0                     |
| Number of other issue of shares arising out of conversion of securities                                                   | [shares] 0                     | [shares] 0                     |
| Total aggregate number of shares issued during period                                                                     | [shares] 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] 1,41,34,500           | [shares] 1,41,34,500           |
| 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 rights issue during period                                                                                      | 0                              | 0                              |
| Amount of private placement issue arising out of conversion of debentures preference shares during period                 | 0                              | 0                              |
| Amount of other private placement issue during period                                                                     | 0                              | 0                              |

|                                                                                                                                     |              |              |
|-------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------|
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period                      | 0            | 0            |
| Amount of other preferential allotment issue during period                                                                          | 0            | 0            |
| Amount of issue allotted for contracts without payment received in cash during period                                               | 0            | 0            |
| Amount of issue under scheme of amalgamation during period                                                                          | 0            | 0            |
| Amount of other issues during period                                                                                                | 0            | 0            |
| Amount of employee stock option plan issued during period                                                                           | 0            | 0            |
| Amount of other issue arising out of conversion of securities during period                                                         | 0            | 0            |
| Total aggregate amount of increase in share capital during period                                                                   | 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                                                                                                      | 14,13,45,000 | 14,13,45,000 |
| Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]               |              |              |
| Shares in company held by holding company                                                                                           | [shares] 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            |
| Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years | [shares] 0   | [shares] 0   |
| Aggregate number of fully paid-up shares issued by way of bonus shares during last five years                                       | [shares] 0   | [shares] 0   |
| Aggregate number of shares bought back during last five years                                                                       | [shares] 0   | [shares] 0   |
| Original paid-up value of forfeited shares                                                                                          | 0            | 0            |
| Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]        |              |              |
| Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]                   |              |              |
| Application money received for allotment of securities and due for refund, principal                                                | 0            | 0            |
| Application money received for allotment of securities and due for refund, interest accrued                                         | 0            | 0            |
| Total application money received for allotment of securities and due for refund and interest accrued thereon                        | 0            | 0            |
| Number of shares proposed to be issued                                                                                              | [shares] 0   | [shares] 0   |
| Share premium for shares to be allotted                                                                                             | 0            | 0            |

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]                | Reserves [Member]              |                                | Other reserves [Member]        |                                |
|----------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                              | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>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                     | 3,04,28,270                    | 2,99,34,894                    | 0                              | 0                              |
| Total additions to reserves                  | 3,04,28,270                    | 2,99,34,894                    | 0                              | 0                              |
| Total changes in reserves                    | 3,04,28,270                    | 2,99,34,894                    | 0                              | 0                              |
| Reserves at end of period                    | 15,34,09,124                   | 12,29,80,854                   | 4,09,20,000                    | 4,09,20,000                    |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]                             | Other reserves, others [Member] |                                |             | Surplus [Member]               |
|-----------------------------------------------------------|---------------------------------|--------------------------------|-------------|--------------------------------|
|                                                           | 01/04/2022<br>to<br>31/03/2023  | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021  | 01/04/2022<br>to<br>31/03/2023 |
| Statement of changes in reserves [Abstract]               |                                 |                                |             |                                |
| Statement of changes in reserves [LineItems]              |                                 |                                |             |                                |
| Changes in reserves [Abstract]                            |                                 |                                |             |                                |
| Additions to reserves [Abstract]                          |                                 |                                |             |                                |
| Profit (loss) for period                                  | 0                               | 0                              |             | 3,04,28,270                    |
| Total additions to reserves                               | 0                               | 0                              |             | 3,04,28,270                    |
| Total changes in reserves                                 | 0                               | 0                              |             | 3,04,28,270                    |
| Reserves at end of period                                 | 4,09,20,000                     | 4,09,20,000                    | 4,09,20,000 | 11,24,89,124                   |
| Description of nature and purpose of other reserves/funds | As per notes                    | As per notes                   |             |                                |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of reserves [Axis]                | Surplus [Member]               |             |
|----------------------------------------------|--------------------------------|-------------|
|                                              | 01/04/2021<br>to<br>31/03/2022 | 31/03/2021  |
| Statement of changes in reserves [Abstract]  |                                |             |
| Statement of changes in reserves [LineItems] |                                |             |
| Changes in reserves [Abstract]               |                                |             |
| Additions to reserves [Abstract]             |                                |             |
| Profit (loss) for period                     | 2,99,34,894                    |             |
| Total additions to reserves                  | 2,99,34,894                    |             |
| Total changes in reserves                    | 2,99,34,894                    |             |
| Reserves at end of period                    | 8,20,60,854                    | 5,21,25,960 |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Long-term [Member]            |              |                               |              |
|--------------------------------------------|-------------------------------|--------------|-------------------------------|--------------|
|                                            | Borrowings [Member]           |              | Term loans [Member]           |              |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member] |              | Unsecured borrowings [Member] |              |
|                                            | 31/03/2023                    | 31/03/2022   | 31/03/2023                    | 31/03/2022   |
| Borrowings notes [Abstract]                |                               |              |                               |              |
| Details of borrowings [Abstract]           |                               |              |                               |              |
| Details of borrowings [LineItems]          |                               |              |                               |              |
| Borrowings                                 | 23,95,89,366                  | 32,43,67,898 | 25,81,49,925                  | 31,07,38,075 |

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Long-term [Member]             |              |                                      |                  |
|--------------------------------------------|--------------------------------|--------------|--------------------------------------|------------------|
| Classification of borrowings [Axis]        | Term loans from banks [Member] |              | Rupee term loans from banks [Member] |                  |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]  |              | Unsecured borrowings [Member]        |                  |
|                                            | 31/03/2023                     | 31/03/2022   | 31/03/2023                           | 31/03/2022       |
| Borrowings notes [Abstract]                |                                |              |                                      |                  |
| Details of borrowings [Abstract]           |                                |              |                                      |                  |
| Details of borrowings [LineItems]          |                                |              |                                      |                  |
| Borrowings                                 | 25,81,49,925                   | 31,07,38,075 | (A) 25,81,49,925                     | (B) 31,07,38,075 |

**Footnotes**

(A) State Bank Of India Term Loan : 146529611 State Bank Of India Term Loan : 20697518 HDFC Bank Ltd-(Mercedes)Car loan : 10000000 State Bank of India Term Loan CCECL 0.80 Cr : 0 State Bank of India Term Loan - GECL 4.25 cr : 42833887 State Bank of India Term Loan - GECL 8.5 cr : 38088909

(B) State Bank Of India Term Loan : 175500970 State Bank Of India Term Loan : 25406406 HDFC Bank Ltd-(Mercedes)Car loan : 0 State Bank of India Term Loan CCECL 0.80 Cr : 525411 State Bank of India Term Loan - GECL 4.25 cr : 42767110 State Bank of India Term Loan - GECL 8.5 cr : 66538178

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Long-term [Member]                               |             |                                            |             |
|--------------------------------------------|--------------------------------------------------|-------------|--------------------------------------------|-------------|
| Classification of borrowings [Axis]        | Loans and advances from related parties [Member] |             | Loans and advances from directors [Member] |             |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]                    |             | Unsecured borrowings [Member]              |             |
|                                            | 31/03/2023                                       | 31/03/2022  | 31/03/2023                                 | 31/03/2022  |
| Borrowings notes [Abstract]                |                                                  |             |                                            |             |
| Details of borrowings [Abstract]           |                                                  |             |                                            |             |
| Details of borrowings [LineItems]          |                                                  |             |                                            |             |
| Borrowings                                 | 1,95,07,303                                      | 4,19,00,076 | 1,95,07,303                                | 4,19,00,076 |

**Classification of borrowings [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Long-term [Member]                |              |                                           |                  |
|--------------------------------------------|-----------------------------------|--------------|-------------------------------------------|------------------|
| Classification of borrowings [Axis]        | Other loans and advances [Member] |              | Other loans and advances, others [Member] |                  |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]     |              | Unsecured borrowings [Member]             |                  |
|                                            | 31/03/2023                        | 31/03/2022   | 31/03/2023                                | 31/03/2022       |
| Borrowings notes [Abstract]                |                                   |              |                                           |                  |
| Details of borrowings [Abstract]           |                                   |              |                                           |                  |
| Details of borrowings [LineItems]          |                                   |              |                                           |                  |
| Borrowings                                 | -3,80,67,862                      | -2,82,70,253 | (A) -3,80,67,862                          | (B) -2,82,70,253 |

**Footnotes**

(A) Loan From Inter Corporate Deposit : 30426880 Less: Current Maturities of Long Term Loan : -68494742

(B) Loan From Inter Corporate Deposit : 8465000 Less: Current Maturities of Long Term Loan : -36735253

**Classification of borrowings [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]           |              |                                   |              |
|--------------------------------------------|-------------------------------|--------------|-----------------------------------|--------------|
| Classification of borrowings [Axis]        | Borrowings [Member]           |              | Other loans and advances [Member] |              |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member] |              | Unsecured borrowings [Member]     |              |
|                                            | 31/03/2023                    | 31/03/2022   | 31/03/2023                        | 31/03/2022   |
| Borrowings notes [Abstract]                |                               |              |                                   |              |
| Details of borrowings [Abstract]           |                               |              |                                   |              |
| Details of borrowings [LineItems]          |                               |              |                                   |              |
| Borrowings                                 | 20,90,05,838                  | 12,60,23,493 | 20,90,05,838                      | 12,60,23,493 |

**Classification of borrowings [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis] | Short-term [Member]                       |                  |
|--------------------------------------------|-------------------------------------------|------------------|
| Classification of borrowings [Axis]        | Other loans and advances, others [Member] |                  |
| Subclassification of borrowings [Axis]     | Unsecured borrowings [Member]             |                  |
|                                            | 31/03/2023                                | 31/03/2022       |
| Borrowings notes [Abstract]                |                                           |                  |
| Details of borrowings [Abstract]           |                                           |                  |
| Details of borrowings [LineItems]          |                                           |                  |
| Borrowings                                 | (A) 20,90,05,838                          | (B) 12,60,23,493 |

**Footnotes**

(A) SBI CC A/c -53323 (Note-V) : 140511096 Current Maturities of Long Term Debt : 68494742

(B) SBI CC A/c -53323 (Note-V) : 89288240 Current Maturities of Long Term Debt : 36735253

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Company total tangible assets [Member] |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member]       |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023         | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 1,71,08,793                            | 64,74,450                      | 1,71,08,793                    | 64,74,450                      |                                                  |                                |
| Depreciation tangible assets                                              | -5,49,90,833                           | -5,49,34,323                   |                                |                                | 5,49,90,833                                      | 5,49,34,323                    |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                        |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                      | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                      | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                        |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -3,78,82,040                           | -5,20,18,237                   | 1,71,08,793                    | 29,16,086                      | 5,49,90,833                                      | 5,49,34,323                    |
| Tangible assets at end of period                                          | 38,98,74,721                           | 42,77,56,761                   | 69,19,97,225                   | 67,48,88,432                   | 30,21,22,504                                     | 24,71,31,671                   |

## Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Company total tangible assets [Member] |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                  |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]               |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023         | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 1,71,08,793                            | 64,74,450                      | 1,71,08,793                    | 64,74,450                      |                                                  |                                |
| Depreciation tangible assets                                              | -5,49,90,833                           | -5,49,34,323                   |                                |                                | 5,49,90,833                                      | 5,49,34,323                    |
| Impairment loss recognised in profit or loss tangible assets              | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                        |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                      | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                      | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                        |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                      | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -3,78,82,040                           | -5,20,18,237                   | 1,71,08,793                    | 29,16,086                      | 5,49,90,833                                      | 5,49,34,323                    |
| Tangible assets at end of period                                          | 38,98,74,721                           | 42,77,56,761                   | 69,19,97,225                   | 67,48,88,432                   | 30,21,22,504                                     | 24,71,31,671                   |

## Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Land [Member]                    |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |                                |                                |                                                  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |                                |                                |                                                  |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                |                                |                                |                                                  |                                |
| Additions other than through business combinations tangible assets        | 0                                | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Tangible assets at end of period                                          | 1,94,25,757                      | 1,94,25,757                    | 1,94,25,757                    | 1,94,25,757                    | 0                                                | 0                              |

## Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Land [Member]                  |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |                                |                                |                                |                                |                                                  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                |                                |                                |                                                  |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                |                                |                                |                                                  |                                |
| Additions other than through business combinations tangible assets        | 0                              | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Tangible assets at end of period                                          | 1,94,25,757                    | 1,94,25,757                    | 1,94,25,757                    | 1,94,25,757                    | 0                                                | 0                              |

## Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Buildings [Member]               |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 21,87,261                        | 0                              | 21,87,261                      | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -26,19,209                       | -26,03,269                     |                                |                                | 26,19,209                                        | 26,03,269                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,31,948                        | -26,03,269                     | 21,87,261                      | 0                              | 26,19,209                                        | 26,03,269                      |
| Tangible assets at end of period                                          | 6,68,43,683                      | 6,72,75,631                    | 8,43,95,757                    | 8,22,08,496                    | 1,75,52,074                                      | 1,49,32,865                    |

## Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Buildings [Member]             |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 21,87,261                      | 0                              | 21,87,261                      | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -26,19,209                     | -26,03,269                     |                                |                                | 26,19,209                                        | 26,03,269                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,31,948                      | -26,03,269                     | 21,87,261                      | 0                              | 26,19,209                                        | 26,03,269                      |
| Tangible assets at end of period                                          | 6,68,43,683                    | 6,72,75,631                    | 8,43,95,757                    | 8,22,08,496                    | 1,75,52,074                                      | 1,49,32,865                    |

## Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Factory building [Member]        |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 21,87,261                        | 0                              | 21,87,261                      | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -26,19,209                       | -26,03,269                     |                                |                                | 26,19,209                                        | 26,03,269                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,31,948                        | -26,03,269                     | 21,87,261                      | 0                              | 26,19,209                                        | 26,03,269                      |
| Tangible assets at end of period                                          | 6,68,43,683                      | 6,72,75,631                    | 8,43,95,757                    | 8,22,08,496                    | 1,75,52,074                                      | 1,49,32,865                    |

## Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Factory building [Member]      |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 21,87,261                      | 0                              | 21,87,261                      | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -26,19,209                     | -26,03,269                     |                                |                                | 26,19,209                                        | 26,03,269                      |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,31,948                      | -26,03,269                     | 21,87,261                      | 0                              | 26,19,209                                        | 26,03,269                      |
| Tangible assets at end of period                                          | 6,68,43,683                    | 6,72,75,631                    | 8,43,95,757                    | 8,22,08,496                    | 1,75,52,074                                      | 1,49,32,865                    |

## Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Plant and equipment [Member]     |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 26,50,000                        | 62,39,561                      | 26,50,000                      | 62,39,561                      |                                                  |                                |
| Depreciation tangible assets                                              | -4,78,51,325                     | -4,72,41,543                   |                                |                                | 4,78,51,325                                      | 4,72,41,543                    |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,52,01,325                     | -4,10,01,982                   | 26,50,000                      | 62,39,561                      | 4,78,51,325                                      | 4,72,41,543                    |
| Tangible assets at end of period                                          | 24,50,69,399                     | 29,02,70,724                   | 50,48,26,085                   | 50,21,76,085                   | 25,97,56,686                                     | 21,19,05,361                   |

## Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Plant and equipment [Member]   |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 26,50,000                      | 62,39,561                      | 26,50,000                      | 62,39,561                      |                                                  |                                |
| Depreciation tangible assets                                              | -4,78,51,325                   | -4,72,41,543                   |                                |                                | 4,78,51,325                                      | 4,72,41,543                    |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -4,52,01,325                   | -4,10,01,982                   | 26,50,000                      | 62,39,561                      | 4,78,51,325                                      | 4,72,41,543                    |
| Tangible assets at end of period                                          | 24,50,69,399                   | 29,02,70,724                   | 50,48,26,085                   | 50,21,76,085                   | 25,97,56,686                                     | 21,19,05,361                   |

## Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Furniture and fixtures [Member]  |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                |                                |                                |                                                  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                |                                |                                |                                                  |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                |                                |                                |                                                  |                                |
| Additions other than through business combinations tangible assets        | 0                                | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -66,120                          | -66,121                        |                                |                                | 66,120                                           | 66,121                         |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -66,120                          | -66,121                        | 0                              | 0                              | 66,120                                           | 66,121                         |
| Tangible assets at end of period                                          | 3,08,371                         | 3,74,491                       | 6,96,009                       | 6,96,009                       | 3,87,638                                         | 3,21,518                       |

## Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Furniture and fixtures [Member] |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]           |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]        |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023  | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |                                 |                                |                                |                                |                                                  |                                |
| Disclosure of tangible assets [LineItems]                                 |                                 |                                |                                |                                |                                                  |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                 |                                |                                |                                |                                                  |                                |
| Changes in tangible assets [Abstract]                                     |                                 |                                |                                |                                |                                                  |                                |
| Additions other than through business combinations tangible assets        | 0                               | 0                              | 0                              | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -66,120                         | -66,121                        |                                |                                | 66,120                                           | 66,121                         |
| Impairment loss recognised in profit or loss tangible assets              | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                 |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                               | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                 |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                               | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | -66,120                         | -66,121                        | 0                              | 0                              | 66,120                                           | 66,121                         |
| Tangible assets at end of period                                          | 3,08,371                        | 3,74,491                       | 6,96,009                       | 6,96,009                       | 3,87,638                                         | 3,21,518                       |

## Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Vehicles [Member]                |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 1,22,71,532                      | 0                              | 1,22,71,532                    | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -2,28,178                        | -7,93,680                      |                                |                                | 2,28,178                                         | 7,93,680                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | 1,20,43,354                      | -43,52,044                     | 1,22,71,532                    | -35,58,364                     | 2,28,178                                         | 7,93,680                       |
| Tangible assets at end of period                                          | 1,24,88,639                      | 4,45,285                       | 1,72,55,344                    | 49,83,812                      | 47,66,705                                        | 45,38,527                      |

## Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Vehicles [Member]              |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]       |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 1,22,71,532                    | 0                              | 1,22,71,532                    | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -2,28,178                      | -7,93,680                      |                                |                                | 2,28,178                                         | 7,93,680                       |
| Impairment loss recognised in profit or loss tangible assets              | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                              | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                              | 35,58,364                      | 0                              | 35,58,364                      | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                              | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | 1,20,43,354                    | -43,52,044                     | 1,22,71,532                    | -35,58,364                     | 2,28,178                                         | 7,93,680                       |
| Tangible assets at end of period                                          | 1,24,88,639                    | 4,45,285                       | 1,72,55,344                    | 49,83,812                      | 47,66,705                                        | 45,38,527                      |

## Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Motor vehicles [Member]          |                                |                                |                                |                                                  |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                |                                |                                |                                                  |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member]         |                                | Gross carrying amount [Member] |                                | Accumulated depreciation and impairment [Member] |                                |
|                                                                           | 01/04/2022<br>to<br>31/03/2023   | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023                   | 01/04/2021<br>to<br>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        | 1,22,71,532                      | 0                              | 1,22,71,532                    | 0                              |                                                  |                                |
| Depreciation tangible assets                                              | -2,28,178                        | 0                              |                                |                                | 2,28,178                                         | 0                              |
| Impairment loss recognised in profit or loss tangible assets              | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Disposals tangible assets [Abstract]                                      |                                  |                                |                                |                                |                                                  |                                |
| Disposals tangible assets, others                                         | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                              | 0                              | 0                              | 0                                                | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                |                                |                                |                                                  |                                |
| Other adjustments tangible assets, others                                 | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total other adjustments tangible assets                                   | 0                                | 0                              |                                |                                | 0                                                | 0                              |
| Total changes in tangible assets                                          | 1,20,43,354                      | 0                              | 1,22,71,532                    | 0                              | 2,28,178                                         | 0                              |
| Tangible assets at end of period                                          | 1,24,88,639                      | 0                              | 1,72,55,344                    | 0                              | 47,66,705                                        | 0                              |

## Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Motor vehicles [Member]  |                                |                                                  | Office equipment [Member]        |                          |                                |
|---------------------------------------------------------------------------|--------------------------|--------------------------------|--------------------------------------------------|----------------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]    |                                |                                                  | Owned and leased assets [Member] |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | Carrying amount [Member]         |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2022 to 31/03/2023 | 01/04/2022 to 31/03/2023       | 01/04/2022 to 31/03/2023                         | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                          |                                |                                                  |                                  |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                          |                                |                                                  |                                  |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                          |                                |                                                  |                                  |                          |                                |
| Changes in tangible assets [Abstract]                                     |                          |                                |                                                  |                                  |                          |                                |
| Additions other than through business combinations tangible assets        | 1,22,71,532              | 1,22,71,532                    |                                                  | 0                                | 1,76,719                 | 0                              |
| Depreciation tangible assets                                              | -2,28,178                |                                | 2,28,178                                         | -1,42,377                        | -1,34,514                |                                |
| Impairment loss recognised in profit or loss tangible assets              | 0                        |                                | 0                                                | 0                                | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  | 0                        |                                | 0                                                | 0                                | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                          |                                |                                                  |                                  |                          |                                |
| Disposals tangible assets, others                                         | 0                        | 0                              | 0                                                | 0                                | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                        | 0                              | 0                                                | 0                                | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                          |                                |                                                  |                                  |                          |                                |
| Other adjustments tangible assets, others                                 | 0                        |                                | 0                                                | 0                                | 0                        |                                |
| Total other adjustments tangible assets                                   | 0                        |                                | 0                                                | 0                                | 0                        |                                |
| Total changes in tangible assets                                          | 1,20,43,354              | 1,22,71,532                    | 2,28,178                                         | -1,42,377                        | 42,205                   | 0                              |
| Tangible assets at end of period                                          | 1,24,88,639              | 1,72,55,344                    | 47,66,705                                        | 3,60,654                         | 5,03,031                 | 9,81,582                       |

## Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Office equipment [Member]        |                                                  |                          |                          |                          |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                                  |                          | Owned assets [Member]    |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]   | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member] |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022         | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                                  |                          |                          |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                                  |                          |                          |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                                  |                          |                          |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                                  |                          |                          |                          |                                |
| Additions other than through business combinations tangible assets        | 1,76,719                         |                                                  |                          | 0                        | 1,76,719                 | 0                              |
| Depreciation tangible assets                                              |                                  | 1,42,377                                         | 1,34,514                 | -1,42,377                | -1,34,514                |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                  |                                                  |                          |                          |                          |                                |
| Disposals tangible assets, others                                         | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                                  |                          |                          |                          |                                |
| Other adjustments tangible assets, others                                 |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total other adjustments tangible assets                                   |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total changes in tangible assets                                          | 1,76,719                         | 1,42,377                                         | 1,34,514                 | -1,42,377                | 42,205                   | 0                              |
| Tangible assets at end of period                                          | 9,81,582                         | 6,20,928                                         | 4,78,551                 | 3,60,654                 | 5,03,031                 | 9,81,582                       |

## Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Office equipment [Member]      |                                                  |                          | Computer equipments [Member]     |                          |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------------------------|--------------------------|----------------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                                  |                          | Owned and leased assets [Member] |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member]         |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022       | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                |                                                  |                          |                                  |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                                  |                          |                                  |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                                  |                          |                                  |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                                  |                          |                                  |                          |                                |
| Additions other than through business combinations tangible assets        | 1,76,719                       |                                                  |                          | 0                                | 0                        | 0                              |
| Depreciation tangible assets                                              |                                | 1,42,377                                         | 1,34,514                 | -5,154                           | -18,088                  |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                                  |                          |                                  |                          |                                |
| Disposals tangible assets, others                                         | 0                              | 0                                                | 0                        | 0                                | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                                                | 0                        | 0                                | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                                  |                          |                                  |                          |                                |
| Other adjustments tangible assets, others                                 |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Total other adjustments tangible assets                                   |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Total changes in tangible assets                                          | 1,76,719                       | 1,42,377                                         | 1,34,514                 | -5,154                           | -18,088                  | 0                              |
| Tangible assets at end of period                                          | 9,81,582                       | 6,20,928                                         | 4,78,551                 | 18,905                           | 24,059                   | 3,78,069                       |

## Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Computer equipments [Member]     |                                                  |                          |                          |                          |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                                  |                          | Owned assets [Member]    |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]   | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member] |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022         | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                                  |                          |                          |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                                  |                          |                          |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                                  |                          |                          |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                                  |                          |                          |                          |                                |
| Additions other than through business combinations tangible assets        | 0                                |                                                  |                          | 0                        | 0                        | 0                              |
| Depreciation tangible assets                                              |                                  | 5,154                                            | 18,088                   | -5,154                   | -18,088                  |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                  |                                                  |                          |                          |                          |                                |
| Disposals tangible assets, others                                         | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                                  |                          |                          |                          |                                |
| Other adjustments tangible assets, others                                 |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total other adjustments tangible assets                                   |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total changes in tangible assets                                          | 0                                | 5,154                                            | 18,088                   | -5,154                   | -18,088                  | 0                              |
| Tangible assets at end of period                                          | 3,78,069                         | 3,59,164                                         | 3,54,010                 | 18,905                   | 24,059                   | 3,78,069                       |

## Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Computer equipments [Member]   |                                                  |                          | Other tangible assets [Member]   |                          |                                |
|---------------------------------------------------------------------------|--------------------------------|--------------------------------------------------|--------------------------|----------------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]          |                                                  |                          | Owned and leased assets [Member] |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member]         |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022       | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                |                                                  |                          |                                  |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                                  |                          |                                  |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                                  |                          |                                  |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                                  |                          |                                  |                          |                                |
| Additions other than through business combinations tangible assets        | 0                              |                                                  |                          | 0                                | 58,170                   | 0                              |
| Depreciation tangible assets                                              |                                | 5,154                                            | 18,088                   | -40,78,470                       | -40,77,108               |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                                  |                          |                                  |                          |                                |
| Disposals tangible assets, others                                         | 0                              | 0                                                | 0                        | 0                                | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                                                | 0                        | 0                                | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                                  |                          |                                  |                          |                                |
| Other adjustments tangible assets, others                                 |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Total other adjustments tangible assets                                   |                                | 0                                                | 0                        | 0                                | 0                        |                                |
| Total changes in tangible assets                                          | 0                              | 5,154                                            | 18,088                   | -40,78,470                       | -40,18,938               | 0                              |
| Tangible assets at end of period                                          | 3,78,069                       | 3,59,164                                         | 3,54,010                 | 4,53,59,313                      | 4,94,37,783              | 6,40,38,622                    |

## Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Other tangible assets [Member]   |                                                  |                          |                          |                          |                                |
|---------------------------------------------------------------------------|----------------------------------|--------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member] |                                                  |                          | Owned assets [Member]    |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]   | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member] |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022         | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                  |                                                  |                          |                          |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                  |                                                  |                          |                          |                          |                                |
| Reconciliation of changes in tangible assets [Abstract]                   |                                  |                                                  |                          |                          |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                  |                                                  |                          |                          |                          |                                |
| Additions other than through business combinations tangible assets        | 58,170                           |                                                  |                          | 0                        | 58,170                   | 0                              |
| Depreciation tangible assets                                              |                                  | 40,78,470                                        | 40,77,108                | -40,78,470               | -40,77,108               |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                  |                                                  |                          |                          |                          |                                |
| Disposals tangible assets, others                                         | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                                | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                  |                                                  |                          |                          |                          |                                |
| Other adjustments tangible assets, others                                 |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total other adjustments tangible assets                                   |                                  | 0                                                | 0                        | 0                        | 0                        |                                |
| Total changes in tangible assets                                          | 58,170                           | 40,78,470                                        | 40,77,108                | -40,78,470               | -40,18,938               | 0                              |
| Tangible assets at end of period                                          | 6,40,38,622                      | 1,86,79,309                                      | 1,46,00,839              | 4,53,59,313              | 4,94,37,783              | 6,40,38,622                    |

## Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in 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 and leased assets [Member]       |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member]               |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022       | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023               | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                |                                                  |                          |                                        |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                |                                                  |                          |                                        |                          |                                |
| Nature of other tangible assets                                           |                                |                                                  |                          | Written Down Value                     | Written Down Value       | Written Down Value             |
| Reconciliation of changes in tangible assets [Abstract]                   |                                |                                                  |                          |                                        |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                |                                                  |                          |                                        |                          |                                |
| Additions other than through business combinations tangible assets        | 58,170                         |                                                  |                          | 0                                      | 58,170                   | 0                              |
| Depreciation tangible assets                                              |                                | 40,78,470                                        | 40,77,108                | -40,78,470                             | -40,77,108               |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                | 0                                                | 0                        | 0                                      | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                | 0                                                | 0                        | 0                                      | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                |                                                  |                          |                                        |                          |                                |
| Disposals tangible assets, others                                         | 0                              | 0                                                | 0                        | 0                                      | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                              | 0                                                | 0                        | 0                                      | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                |                                                  |                          |                                        |                          |                                |
| Other adjustments tangible assets, others                                 |                                | 0                                                | 0                        | 0                                      | 0                        |                                |
| Total other adjustments tangible assets                                   |                                | 0                                                | 0                        | 0                                      | 0                        |                                |
| Total changes in tangible assets                                          | 58,170                         | 40,78,470                                        | 40,77,108                | -40,78,470                             | -40,18,938               | 0                              |
| Tangible assets at end of period                                          | 6,40,38,622                    | 1,86,79,309                                      | 1,46,00,839              | 4,53,59,313                            | 4,94,37,783              | 6,40,38,622                    |

## Disclosure of tangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Other tangible assets, others [Member] |                                                  |                          |                          |                          |                                |
|---------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned and leased assets [Member]       |                                                  |                          | Owned assets [Member]    |                          |                                |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]         | Accumulated depreciation and impairment [Member] |                          | Carrying amount [Member] |                          | Gross carrying amount [Member] |
|                                                                           | 01/04/2021 to 31/03/2022               | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023 | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023       |
| Disclosure of tangible assets [Abstract]                                  |                                        |                                                  |                          |                          |                          |                                |
| Disclosure of tangible assets [LineItems]                                 |                                        |                                                  |                          |                          |                          |                                |
| Nature of other tangible assets                                           | Written Value                          | Down                                             | Written Value            | Down                     | Written Value            | Down                           |
| Reconciliation of changes in tangible assets [Abstract]                   |                                        |                                                  |                          |                          |                          |                                |
| Changes in tangible assets [Abstract]                                     |                                        |                                                  |                          |                          |                          |                                |
| Additions other than through business combinations tangible assets        | 58,170                                 |                                                  |                          | 0                        | 58,170                   | 0                              |
| Depreciation tangible assets                                              |                                        | 40,78,470                                        | 40,77,108                | -40,78,470               | -40,77,108               |                                |
| Impairment loss recognised in profit or loss tangible assets              |                                        | 0                                                | 0                        | 0                        | 0                        |                                |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                        | 0                                                | 0                        | 0                        | 0                        |                                |
| Disposals tangible assets [Abstract]                                      |                                        |                                                  |                          |                          |                          |                                |
| Disposals tangible assets, others                                         | 0                                      | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Total disposals tangible assets                                           | 0                                      | 0                                                | 0                        | 0                        | 0                        | 0                              |
| Other adjustments tangible assets [Abstract]                              |                                        |                                                  |                          |                          |                          |                                |
| Other adjustments tangible assets, others                                 |                                        | 0                                                | 0                        | 0                        | 0                        |                                |
| Total other adjustments tangible assets                                   |                                        | 0                                                | 0                        | 0                        | 0                        |                                |
| Total changes in tangible assets                                          | 58,170                                 | 40,78,470                                        | 40,77,108                | -40,78,470               | -40,18,938               | 0                              |
| Tangible assets at end of period                                          | 6,40,38,622                            | 1,86,79,309                                      | 1,46,00,839              | 4,53,59,313              | 4,94,37,783              | 6,40,38,622                    |

## Disclosure of tangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                         | Other tangible assets, others [Member] |                                                  |                          |
|---------------------------------------------------------------------------|----------------------------------------|--------------------------------------------------|--------------------------|
| Sub classes of tangible assets [Axis]                                     | Owned assets [Member]                  |                                                  |                          |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member]         | Accumulated depreciation and impairment [Member] |                          |
|                                                                           | 01/04/2021 to 31/03/2022               | 01/04/2022 to 31/03/2023                         | 01/04/2021 to 31/03/2022 |
| Disclosure of tangible assets [Abstract]                                  |                                        |                                                  |                          |
| Disclosure of tangible assets [LineItems]                                 |                                        |                                                  |                          |
| Nature of other tangible assets                                           | Written Value                          | Down Value                                       | Written Down Value       |
| Reconciliation of changes in tangible assets [Abstract]                   |                                        |                                                  |                          |
| Changes in tangible assets [Abstract]                                     |                                        |                                                  |                          |
| Additions other than through business combinations tangible assets        | 58,170                                 |                                                  |                          |
| Depreciation tangible assets                                              |                                        | 40,78,470                                        | 40,77,108                |
| Impairment loss recognised in profit or loss tangible assets              |                                        | 0                                                | 0                        |
| Reversal of impairment loss recognised in profit or loss tangible assets  |                                        | 0                                                | 0                        |
| Disposals tangible assets [Abstract]                                      |                                        |                                                  |                          |
| Disposals tangible assets, others                                         | 0                                      | 0                                                | 0                        |
| Total disposals tangible assets                                           | 0                                      | 0                                                | 0                        |
| Other adjustments tangible assets [Abstract]                              |                                        |                                                  |                          |
| Other adjustments tangible assets, others                                 |                                        | 0                                                | 0                        |
| Total other adjustments tangible assets                                   |                                        | 0                                                | 0                        |
| Total changes in tangible assets                                          | 58,170                                 | 40,78,470                                        | 40,77,108                |
| Tangible assets at end of period                                          | 6,40,38,622                            | 1,86,79,309                                      | 1,46,00,839              |

## Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Company total tangible assets [Member] |                          | Land [Member]                    |                          |                            |                            |
|------------------------------------------------------------------|----------------------------------------|--------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]       |                          | Owned and leased assets [Member] |                          | Owned assets [Member]      |                            |
|                                                                  | 01/04/2022 to 31/03/2023               | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023   | 01/04/2021 to 31/03/2022   |
| Disclosure of additional information tangible assets [Abstract]  |                                        |                          |                                  |                          |                            |                            |
| Disclosure of additional information tangible assets [LineItems] |                                        |                          |                                  |                          |                            |                            |
| Depreciation method tangible assets                              | Refer to child member                  | Refer to child member    | Refer to child member            | Refer to child member    | Written Value              | Down Value                 |
| Useful lives or depreciation rates tangible assets               | Refer to child member                  | Refer to child member    | Refer to child member            | Refer to child member    | As per notes companies act | As per notes companies act |

## Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Buildings [Member]               |                          | Factory building [Member]        |                          |                            |                            |
|------------------------------------------------------------------|----------------------------------|--------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] |                          | Owned and leased assets [Member] |                          | Owned assets [Member]      |                            |
|                                                                  | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023   | 01/04/2021 to 31/03/2022   |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                          |                                  |                          |                            |                            |
| Disclosure of additional information tangible assets [LineItems] |                                  |                          |                                  |                          |                            |                            |
| Depreciation method tangible assets                              | Refer to child member            | Refer to child member    | Refer to child member            | Refer to child member    | Written Value              | Down Value                 |
| Useful lives or depreciation rates tangible assets               | Refer to child member            | Refer to child member    | Refer to child member            | Refer to child member    | As per notes companies act | As per notes companies act |

**Disclosure of additional information tangible assets [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Plant and equipment [Member]     |                          |                            |                            | Furniture and fixtures [Member]  |                          |
|------------------------------------------------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|----------------------------------|--------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] |                          | Owned assets [Member]      |                            | Owned and leased assets [Member] |                          |
|                                                                  | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023   | 01/04/2021 to 31/03/2022   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                          |                            |                            |                                  |                          |
| Disclosure of additional information tangible assets [LineItems] |                                  |                          |                            |                            |                                  |                          |
| Depreciation method tangible assets                              | Refer to child member            | Refer to child member    | Written Down Value         | Written Down Value         | Refer to child member            | Refer to child member    |
| Useful lives or depreciation rates tangible assets               | Refer to child member            | Refer to child member    | As per notes companies act | As per notes companies act | Refer to child member            | Refer to child member    |

**Disclosure of additional information tangible assets [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Furniture and fixtures [Member] |                            | Vehicles [Member]                |                          | Motor vehicles [Member]    |                                  |
|------------------------------------------------------------------|---------------------------------|----------------------------|----------------------------------|--------------------------|----------------------------|----------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned assets [Member]           |                            | Owned and leased assets [Member] |                          | Owned assets [Member]      | Owned and leased assets [Member] |
|                                                                  | 01/04/2022 to 31/03/2023        | 01/04/2021 to 31/03/2022   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2021 to 31/03/2022   | 01/04/2022 to 31/03/2023         |
| Disclosure of additional information tangible assets [Abstract]  |                                 |                            |                                  |                          |                            |                                  |
| Disclosure of additional information tangible assets [LineItems] |                                 |                            |                                  |                          |                            |                                  |
| Depreciation method tangible assets                              | Written Down Value              | Written Down Value         | Refer to child member            | Refer to child member    | Written Down Value         | Refer to child member            |
| Useful lives or depreciation rates tangible assets               | As per notes companies act      | As per notes companies act | Refer to child member            | Refer to child member    | As per notes companies act | Refer to child member            |

**Disclosure of additional information tangible assets [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Motor vehicles [Member]          |                            | Office equipment [Member]        |                          |                            |                            |
|------------------------------------------------------------------|----------------------------------|----------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] | Owned assets [Member]      | Owned and leased assets [Member] |                          | Owned assets [Member]      |                            |
|                                                                  | 01/04/2021 to 31/03/2022         | 01/04/2022 to 31/03/2023   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023   | 01/04/2021 to 31/03/2022   |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                            |                                  |                          |                            |                            |
| Disclosure of additional information tangible assets [LineItems] |                                  |                            |                                  |                          |                            |                            |
| Depreciation method tangible assets                              | Refer to child member            | Written Down Value         | Refer to child member            | Refer to child member    | Written Down Value         | Written Down Value         |
| Useful lives or depreciation rates tangible assets               | Refer to child member            | As per notes companies act | Refer to child member            | Refer to child member    | As per notes companies act | As per notes companies act |

**Disclosure of additional information tangible assets [Table]**

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Computer equipments [Member]     |                          |                            |                            | Other tangible assets [Member]   |                          |
|------------------------------------------------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|----------------------------------|--------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member] |                          | Owned assets [Member]      |                            | Owned and leased assets [Member] |                          |
|                                                                  | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 | 01/04/2022 to 31/03/2023   | 01/04/2021 to 31/03/2022   | 01/04/2022 to 31/03/2023         | 01/04/2021 to 31/03/2022 |
| Disclosure of additional information tangible assets [Abstract]  |                                  |                          |                            |                            |                                  |                          |
| Disclosure of additional information tangible assets [LineItems] |                                  |                          |                            |                            |                                  |                          |
| Depreciation method tangible assets                              | Refer to child member            | Refer to child member    | Written Down Value         | Written Down Value         | Refer to child member            | Refer to child member    |
| Useful lives or depreciation rates tangible assets               | Refer to child member            | Refer to child member    | As per notes companies act | As per notes companies act | Refer to child member            | Refer to child member    |

**Disclosure of additional information tangible assets [Table]**

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of tangible assets [Axis]                                | Other tangible assets, others [Member] |                                |                                |                                |
|------------------------------------------------------------------|----------------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Sub classes of tangible assets [Axis]                            | Owned and leased assets [Member]       |                                | Owned assets [Member]          |                                |
|                                                                  | 01/04/2022<br>to<br>31/03/2023         | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Disclosure of additional information tangible assets [Abstract]  |                                        |                                |                                |                                |
| Disclosure of additional information tangible assets [LineItems] |                                        |                                |                                |                                |
| Depreciation method tangible assets                              | Refer to child member                  | Refer to child member          | Written Down Value             | Written Down Value             |
| Useful lives or depreciation rates tangible assets               | Refer to child member                  | Refer to child member          | As per notes companies act     | As per notes companies act     |

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

..(1)

Unless otherwise specified, all monetary values are in INR

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

**[200600] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Company total inventories [Member] |                                | Raw materials [Member]         |                                |
|------------------------------------------------------------------|------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                  | 01/04/2022<br>to<br>31/03/2023     | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                                    |                                |                                |                                |
| Inventories notes [Abstract]                                     |                                    |                                |                                |                                |
| Inventories [Abstract]                                           |                                    |                                |                                |                                |
| Classification of inventories [Abstract]                         |                                    |                                |                                |                                |
| Details of inventories [LineItems]                               |                                    |                                |                                |                                |
| Inventories                                                      | 21,36,65,000                       | 14,87,24,000                   | 7,17,05,000                    | 5,87,37,000                    |
| Mode of valuation                                                | AS PER NOTES                       | AS PER NOTES                   | AS PER NOTES                   | AS PER NOTES                   |

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Finished goods [Member]        |                                | Stock-in-trade [Member]        |                                |
|------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                                |                                |                                |                                |
| Inventories notes [Abstract]                                     |                                |                                |                                |                                |
| Inventories [Abstract]                                           |                                |                                |                                |                                |
| Classification of inventories [Abstract]                         |                                |                                |                                |                                |
| Details of inventories [LineItems]                               |                                |                                |                                |                                |
| Inventories                                                      | 5,33,92,200                    | 5,07,04,000                    | 8,71,14,800                    | 3,88,45,000                    |
| Mode of valuation                                                | AS PER NOTES                   | AS PER NOTES                   | AS PER NOTES                   | AS PER NOTES                   |

**Classification of inventories [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis]                             | Other inventories [Member]     |                                | Other inventories, others [Member] |                                |
|------------------------------------------------------------------|--------------------------------|--------------------------------|------------------------------------|--------------------------------|
|                                                                  | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 | 01/04/2022<br>to<br>31/03/2023     | 01/04/2021<br>to<br>31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract] |                                |                                |                                    |                                |
| Inventories notes [Abstract]                                     |                                |                                |                                    |                                |
| Inventories [Abstract]                                           |                                |                                |                                    |                                |
| Classification of inventories [Abstract]                         |                                |                                |                                    |                                |
| Details of inventories [LineItems]                               |                                |                                |                                    |                                |
| Inventories                                                      | 14,53,000                      | 4,38,000                       | 14,53,000                          | 4,38,000                       |
| Mode of valuation                                                | AS PER NOTES                   | AS PER NOTES                   | AS PER NOTES                       | AS PER NOTES                   |
| Nature of other inventories                                      | AS PER NOTES                   | AS PER NOTES                   | AS PER NOTES                       | AS PER NOTES                   |

**Loans and advances [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                                                                      | Long-term [Member]                 |            |                                    |            |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|------------|------------------------------------|------------|
|                                                                                                                 | Loans and advances [Member]        |            | Other loans and advances [Member]  |            |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member] |            |
|                                                                                                                 | 31/03/2023                         | 31/03/2022 | 31/03/2023                         | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                    |            |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                    |            |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                    |            |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                    |            |
| Loans and advances, gross                                                                                       | 1,48,071                           | 1,48,071   | 1,48,071                           | 1,48,071   |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                  | 0          |
| Loans and advances                                                                                              | 1,48,071                           | 1,48,071   | 1,48,071                           | 1,48,071   |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |            |                                    |            |
| Loans and advances due by directors                                                                             | 0                                  | 0          | 0                                  | 0          |
| Loans and advances due by other officers                                                                        | 0                                  | 0          | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |            |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0          |

## Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                                                                      | Long-term [Member]                 |            | Short-term [Member]                |             |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|------------|------------------------------------|-------------|
| Classification of loans and advances [Axis]                                                                     | Other deposit assets [Member]      |            | Loans and advances [Member]        |             |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member] |             |
|                                                                                                                 | 31/03/2023                         | 31/03/2022 | 31/03/2023                         | 31/03/2022  |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                    |             |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                    |             |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                    |             |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                    |             |
| Loans and advances, gross                                                                                       | 1,48,071                           | 1,48,071   | 8,95,29,013                        | 6,55,58,181 |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                  | 0           |
| Loans and advances                                                                                              | 1,48,071                           | 1,48,071   | 8,95,29,013                        | 6,55,58,181 |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |            |                                    |             |
| Loans and advances due by directors                                                                             | 0                                  | 0          | 0                                  | 0           |
| Loans and advances due by other officers                                                                        | 0                                  | 0          | 0                                  | 0           |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |             |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                  | 0           |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0           |

## Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                                                                      | Short-term [Member]                |             |                                    |            |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|-------------|------------------------------------|------------|
| Classification of loans and advances [Axis]                                                                     | Other loans and advances [Member]  |             | Advance tax [Member]               |            |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |             | Unsecured considered good [Member] |            |
|                                                                                                                 | 31/03/2023                         | 31/03/2022  | 31/03/2023                         | 31/03/2022 |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |             |                                    |            |
| Loans and advances notes [Abstract]                                                                             |                                    |             |                                    |            |
| Loans and advances [Abstract]                                                                                   |                                    |             |                                    |            |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |             |                                    |            |
| Loans and advances, gross                                                                                       | 8,95,29,013                        | 6,55,58,181 | 25,00,000                          | 0          |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0           | 0                                  | 0          |
| Loans and advances                                                                                              | 8,95,29,013                        | 6,55,58,181 | 25,00,000                          | 0          |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |             |                                    |            |
| Loans and advances due by directors                                                                             | 0                                  | 0           | 0                                  | 0          |
| Loans and advances due by other officers                                                                        | 0                                  | 0           | 0                                  | 0          |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |             |                                    |            |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0           | 0                                  | 0          |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0           | 0                                  | 0          |

**Loans and advances [Table]**

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                                                                      | Short-term [Member]                |            |                                    |                 |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------|------------|------------------------------------|-----------------|
| Classification of loans and advances [Axis]                                                                     | Other advance taxes [Member]       |            | Other taxes receivable [Member]    |                 |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member] |            | Unsecured considered good [Member] |                 |
|                                                                                                                 | 31/03/2023                         | 31/03/2022 | 31/03/2023                         | 31/03/2022      |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                    |            |                                    |                 |
| Loans and advances notes [Abstract]                                                                             |                                    |            |                                    |                 |
| Loans and advances [Abstract]                                                                                   |                                    |            |                                    |                 |
| Disclosure of loans and advances [LineItems]                                                                    |                                    |            |                                    |                 |
| Loans and advances, gross                                                                                       | 25,00,000                          | 0          | (A) 6,79,31,415                    | (B) 6,35,37,703 |
| Allowance for bad and doubtful loans and advances                                                               | 0                                  | 0          | 0                                  | 0               |
| Loans and advances                                                                                              | 25,00,000                          | 0          | 6,79,31,415                        | 6,35,37,703     |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                    |            |                                    |                 |
| Loans and advances due by directors                                                                             | 0                                  | 0          | 0                                  | 0               |
| Loans and advances due by other officers                                                                        | 0                                  | 0          | 0                                  | 0               |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] |                                    |            |                                    |                 |
| Loans and advances due by firms in which any director is partner                                                | 0                                  | 0          | 0                                  | 0               |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                  | 0          | 0                                  | 0               |

**Footnotes**

(A) TDS receivable : 4297807 TCS receivable : 2759 GST Textile policy Refund receivable : 32689867

(B) TDS receivable : 3002308 TCS receivable : 462761 GST Textile policy Refund receivable : 24040670

**Loans and advances [Table]**

..(5)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                                                                      | Short-term [Member]                       |               |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------|---------------|
| Classification of loans and advances [Axis]                                                                     | Other loans and advances, others [Member] |               |
| Classification of assets based on security [Axis]                                                               | Unsecured considered good [Member]        |               |
|                                                                                                                 | 31/03/2023                                | 31/03/2022    |
| Subclassification and notes on liabilities and assets [Abstract]                                                |                                           |               |
| Loans and advances notes [Abstract]                                                                             |                                           |               |
| Loans and advances [Abstract]                                                                                   |                                           |               |
| Disclosure of loans and advances [LineItems]                                                                    |                                           |               |
| Loans and advances, gross                                                                                       | (A) 1,90,97,598                           | (B) 20,20,478 |
| Allowance for bad and doubtful loans and advances                                                               | 0                                         | 0             |
| Loans and advances                                                                                              | 1,90,97,598                               | 20,20,478     |
| Details of loans and advances due by directors, other officers or others [Abstract]                             |                                           |               |
| Loans and advances due by directors                                                                             | 0                                         | 0             |
| Loans and advances due by other officers                                                                        | 0                                         | 0             |
| 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             |
| Total loans and advances due by firms or companies in which any director is partner or director                 | 0                                         | 0             |

**Footnotes**

(A) Income Tax Refundable : 3498420 (ii) Other loans and advances : 15599178

(B) Income Tax Refundable : 805848 (ii) Other loans and advances : 1214630

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on time period [Axis]                       | Short-term [Member] |              |
|------------------------------------------------------------------|---------------------|--------------|
|                                                                  | 31/03/2023          | 31/03/2022   |
| Subclassification and notes on liabilities and assets [Abstract] |                     |              |
| Provisions notes [Abstract]                                      |                     |              |
| Disclosure of breakup of provisions [Abstract]                   |                     |              |
| Disclosure of breakup of provisions [LineItems]                  |                     |              |
| Provisions [Abstract]                                            |                     |              |
| CSR expenditure provision                                        | 0                   | 0            |
| Other provisions                                                 | (A) 65,000          | (B) 3,13,016 |
| Total provisions                                                 | 65,000              | 3,13,016     |

**Footnotes**

(A) Provision for Expenses : 0 Audit Fees Payable : 65000

(B) Provision for Expenses : 263016 Audit Fees Payable : 50000

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of assets based on security [Axis]                                                              | Classification of assets based on security [Member] |              | Unsecured considered good [Member] |              |
|----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------|------------------------------------|--------------|
|                                                                                                                | 31/03/2023                                          | 31/03/2022   | 31/03/2023                         | 31/03/2022   |
| Subclassification and notes on liabilities and assets [Abstract]                                               |                                                     |              |                                    |              |
| Trade receivables notes [Abstract]                                                                             |                                                     |              |                                    |              |
| Trade receivables [Abstract]                                                                                   |                                                     |              |                                    |              |
| Subclassification of trade receivables [Abstract]                                                              |                                                     |              |                                    |              |
| Subclassification of trade receivables [LineItems]                                                             |                                                     |              |                                    |              |
| Breakup of trade receivables [Abstract]                                                                        |                                                     |              |                                    |              |
| Trade receivables, gross                                                                                       | 46,47,73,773                                        | 34,19,28,308 | 46,47,73,773                       | 34,19,28,308 |
| Allowance for bad and doubtful debts                                                                           |                                                     |              | 0                                  | 0            |
| Total trade receivables                                                                                        | 46,47,73,773                                        | 34,19,28,308 | 46,47,73,773                       | 34,19,28,308 |
| Details of trade receivables due by directors, other officers or others [Abstract]                             |                                                     |              |                                    |              |
| Trade receivables due by directors                                                                             |                                                     |              | 0                                  | 0            |
| Trade receivables due by other officers                                                                        |                                                     |              | 0                                  | 0            |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] |                                                     |              |                                    |              |
| Total trade receivables due by firms or companies in which any director is partner or director                 |                                                     |              | 0                                  | 0            |

Unless otherwise specified, all monetary values are in INR

|                                                                                                                               | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]                                   |                                |                                |
| Trade payables, long-term                                                                                                     | 0                              | 0                              |
| Total other long-term liabilities                                                                                             | 0                              | 0                              |
| Nature of other provisions                                                                                                    | AS PER NOTES                   | AS PER NOTES                   |
| 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                              |
| Public deposit payable, current                                                                                               | 0                              | 0                              |
| Total other payables, current                                                                                                 | 0                              | 0                              |
| Other advance received                                                                                                        | 299                            | 79,766                         |
| Current liabilities portion of share application money pending allotment                                                      | 0                              | 0                              |
| Other current liabilities, others                                                                                             | (A) 2,31,80,708                | (B) 3,31,01,520                |
| Total other current liabilities                                                                                               | 2,31,81,007                    | 3,31,81,286                    |
| Aggregate amount of trade receivables outstanding for period exceeding six months                                             | 0                              | 0                              |
| Fixed deposits with banks                                                                                                     | 0                              | 0                              |
| Other balances with banks                                                                                                     | 24,204                         | 3,10,24,853                    |
| Total balance with banks                                                                                                      | 24,204                         | 3,10,24,853                    |
| Cash on hand                                                                                                                  | 1,03,165                       | 90,818                         |
| Total cash and cash equivalents                                                                                               | 1,27,369                       | 3,11,15,671                    |
| Total cash and bank balances                                                                                                  | 1,27,369                       | 3,11,15,671                    |
| Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments | 0                              | 0                              |
| Bank deposits with more than twelve months maturity                                                                           | 0                              | 0                              |
| Other current assets, others                                                                                                  | (C) 95,65,784                  | (D) 5,59,69,535                |
| Total other current assets                                                                                                    | 95,65,784                      | 5,59,69,535                    |

**Footnotes**

(A) TDS & TCS Payable : 3536369 ESIC Payable : 7870 PF Payable : 24325 Professional Tax Payable : 16200 Creditors for Other Exp : 17698804 Salary & Wages payable : 1897140

(B) TDS & TCS Payable : 2119404 ESIC Payable : 8588 PF Payable : 33842 Professional Tax Payable : 18730 Creditors for Other Exp : 28939179 Salary & Wages payable : 1981777

(C) Prepaid Insurance Expense : 1319489 Prepaid Expenses : 37881 Balnce with bank (Fixed Deposit) : 8208414

(D) Prepaid Insurance Expense : 38508856 Prepaid Expenses : 301531 Balnce with bank (Fixed Deposit) : 17159148

**[200700] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

|                                                                                                                   | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
|-------------------------------------------------------------------------------------------------------------------|-----------------------------------------|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (3)<br>[See below]  |

## Textual information (3)

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

VINOD SPINNERS PRIVATE LIMITED

NOTES FORMING PART OF THE ACCOUNT FOR THE YEAR ENDED 31/03/2023

NOTE NO.1 & 2

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31/03/2023

#### • Corporate Information

Vinod Spinners Private Limited is Private Limited Company and incorporated under the provisions of Company's Act. The company is engaged in textile business.

#### • Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and on accrual basis, in accordance with the generally accepted accounting principles (Indian GAAP) and the provisions of the Companies Act, 2013. The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Company Act, 2013, read together with paragraph 7m of the Companies (Account) Rules 2014.

The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

### 2.1 SIGNIFICANT ACCOUNTING POLICIES

#### A. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention, in accordance with the generally accepted accounting principles in India and the provisions of the Companies Act, 2013.

#### B. Use of Estimates

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

#### C. Inventories

Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase and all costs incurred in bringing them to their respective present location and condition.

Cost has been determined as under:

1. Raw Material on FIFO basis
2. Finished Goods – at Raw material + conversion cost
3. Stock in process- Raw material cost and proportionate conversion cost
4. Stores, Spares and other trading goods on weighted average cost basis.

#### D. Cash Flow Statement

Company has prepared Cash Flow Statement under indirect method as per Accounting Standard -3

#### E. Tangible Fixed Assets and Capital Work In Progress

Tangible Fixed Assets are stated at cost of acquisition / construction less accumulated depreciation, amortization and impairment loss (if any). Cost comprises of purchase price, import duties and other non-refundable taxes or levies and any directly attributable cost to bring the assets ready for their intended use. Direct expenses, as well as pro rata identifiable indirect expenses on projects during the year of construction are capitalized. Only expenditures that increase the future economic benefits from the existing asset beyond its previously assessed standard of performance is included in the gross book value, e.g., an increase in capacity. The cost of an addition or extension to an existing asset which is of a capital nature and which becomes an integral part of the existing asset is added to its gross book value. Any addition or extension, which has a separate identity and is capable of being used after the existing asset is disposed off, is accounted for separately. The fixed assets retired from active use are stated at net book value or net realizable value, whichever is lower. The loss arising due to write-down is recognized in the statement of profit and loss. An item of fixed asset is eliminated from the financial statements on disposal. Gains or losses arising on disposal are recognized in the statement of profit and loss.

Capital Work In progresses stated at cost less impairment losses if any, cost comprises of expenditures incurred in respect of capital projects under development and includes any attributable/allocable cost and other incidental expenses.

#### F. Depreciation

Depreciation on fixed assets is provided on Straight Line Method (SLM) at the useful life on single shift basis and in the manner prescribed in Schedule II to the Companies Act, 2013.

Rates of depreciation of many assets are changed to match with its useful life.

#### G. Revenue Recognition

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Turnover includes sale of goods net of all the taxes. No adjustment in turnover is done for discounts (net) and gain / loss on corresponding hedge contracts.

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

Sale of Goods: Revenue from the sale of goods is recognized when the goods are delivered and the titles have passed, at which time all the following conditions are satisfied:

- The company has transferred to the buyer the significant risks and rewards of the ownership of the goods;
- The company retains neither continuing managerial involvement to degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company; and the costs incurred or to be incurred in respect of the transaction can be measured reliably

Interest Income: Interest income is accrued on a time basis, by reference to the principle outstanding and at the effective interest rate applicable.

Government Grant: Government Grant means assistance by government in cash or kind for past or future compliance of certain conditions but does not include grants which cannot be reasonably measured or transactions with government which cannot be distinguished from normal trading transactions of an enterprise. Grant received as an interest subsidy being a revenue grant is deducted from the interest expenses in Profit & Loss Statement. These grants are recognized only where a certainty exists for the fulfillment of conditions and ultimate.

#### H. Employee Benefits

Details of Employee Benefits as required by the AS-15 "Employee Benefits" are given below:

- Defined Contribution Plans

During the year, the company has recognized the following amounts in the Statement of Profit & Loss (Included in Contribution of Provident

## Fund &amp; Others)

(Rs. In Lakhs)

| Particulars                                | For the year ended 31st March,2023 | For the year ended 31st March,2022 |
|--------------------------------------------|------------------------------------|------------------------------------|
| Contribution to Provident Fund             | 3.61                               | 4.08                               |
| Contribution to Employees' State Insurance | 3.78                               | 3.55                               |

## • Investment

Investments which are readily realizable and intended to be held for not more than one year from the date on which such investment are made, are classified as current Investment. All other investments are classified as long term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long -term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of such long-term investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss

## J. Cash &amp; Cash Equivalents

Cash equivalents include bank accounts and Fixed Deposits which are mature in less than 90 days and Fixed Deposits & other securities which are mature in more than 90 days are recorded as other current assets in balance sheet.

## K. Provision for Current and Deferred Tax

Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961. Deferred tax resulting from "timing difference" between taxable and accounting income is accounted for using the tax rates and laws that are enacted or substantively enacted as on the balance sheet date. Deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the asset will be realized in future.

Rs. In Lakhs

| Particulars                                                                                                                      | 2022-23 | 2021-22 |
|----------------------------------------------------------------------------------------------------------------------------------|---------|---------|
| Opening Balance of Deferred Tax Liability                                                                                        | 311.37  | 210.35  |
| Deferred Tax Liability/ (Asset) (On Difference Of Closing Balance Of Fixed Assets In The Books Of Account And As Per Income Tax) | 320.06  | 360.51  |
| Deferred Tax Asset ( Unabsorbed Depreciation Carried Forward Under The Income Tax Act)                                           | -       | 49.13   |
| Gross Deferred Tax (Liability)                                                                                                   | 320.06  | 360.51  |
| Gross Deferred Tax Asset                                                                                                         | -       | 49.13   |
| Net Deferred Tax Asset/(Liability)                                                                                               | 320.06  | 311.37  |

## L. Provisions

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each reporting date and adjusted to reflect the current best estimates.

## M. Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

## N. Earnings Per Share

The basic and diluted Earnings per share are computed by dividing the profit after tax for the year by the weighted average no. of equity shares outstanding during the year.

Rs. In Lakhs

| Particulars                                                           | 2022-23  | 2021-22  |
|-----------------------------------------------------------------------|----------|----------|
| Net Profit for the period attributable to equity shareholders (Rs)    | 233.33   | 299.35   |
| Weighted average number of equity Shares outstanding *                | 14134500 | 14134500 |
| Basic earnings per share (Face value of Rs.10 each) (Rs)              | 1.65     | 2.12     |
| Weighted average number of equity Shares (incl. dilutive) outstanding | 1413500  | 14134500 |
| Diluted earnings per share (Face value of Rs.100 each) (Rs)           | 1.65     | 2.12     |

## O. Payment to Auditors

Rs. In Lakhs

| Particulars | 2022-23 | 2021-22 |
|-------------|---------|---------|
|-------------|---------|---------|

|            |      |      |
|------------|------|------|
| Audit Fees | 0.65 | 0.50 |
|------------|------|------|

## P. Contingent Liability:

Bank Guarantee includes Performance Guarantee and Advance Receipt Bank Guarantee of Rs.108.58 lakhs as on 31.03.2023.

## Q. Related Parties Transactions (As per AS-18)

(Rs. In Lakhs)

| Transactions                                                  | Associates/<br>Related Party | Enterprises owned or Significantly influenced by Key<br>Managerial Personnel | Key Managerial<br>Personnel |
|---------------------------------------------------------------|------------------------------|------------------------------------------------------------------------------|-----------------------------|
| Purchase of Goods                                             | NIL                          | 4552.30                                                                      | NIL                         |
| Sale of Goods                                                 | NIL                          | 32934.41                                                                     | NIL                         |
| Purchase of fixed assets                                      | NIL                          | NIL                                                                          | NIL                         |
| Sale of fixed assets                                          | NIL                          | NIL                                                                          | NIL                         |
| Loan Received                                                 | NIL                          | 53.25                                                                        | 15.05                       |
| Loan Repaid                                                   | NIL                          | 40.00                                                                        | 103.55                      |
| Interest Expenses                                             | 10.62                        | 2.01                                                                         | 4.14                        |
| Rendering of services                                         | NIL                          | 7638.82                                                                      | 19.08                       |
| Guarantees and collaterals                                    | NIL                          | NIL                                                                          | NIL                         |
| Management contracts including for<br>deputation of employees | NIL                          | NIL                                                                          | NIL                         |
| Rent                                                          | NIL                          | NIL                                                                          | NIL                         |

FOR, RAJIV SHAH & ASSOCIATES,

CHARTERED ACCOUNTANTS,

Place: Ahmedabad [RAJIV.C.SHAH][PARTNER]

Date: 02/09/2023 M.NO.043261

UDIN : 23043261BGVMWO3045

### [201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

### [201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

|                                                         | 01/04/2022<br>to<br>31/03/2023         |
|---------------------------------------------------------|----------------------------------------|
| Disclosure of employee benefits explanatory [TextBlock] | Textual information (4)<br>[See below] |

## Textual information (4)

### Disclosure of employee benefits explanatory [Text Block]

#### Employee Benefits

Details of Employee Benefits as required by the AS-15 “Employee Benefits” are given below:

#### • Defined Contribution Plans

During the year, the company has recognized the following amounts in the Statement of Profit & Loss (Included in Contribution of Provident Fund & Others)

(Rs. In Lakhs)

| Particulars                                | For the year ended 31st March,2023 | For the year ended 31st March,2022 |
|--------------------------------------------|------------------------------------|------------------------------------|
| Contribution to Provident Fund             | 3.61                               | 4.08                               |
| Contribution to Employees’ State Insurance | 3.78                               | 3.55                               |

### [201800] Notes - Borrowing cost

Unless otherwise specified, all monetary values are in INR

|                                                                |                                         |
|----------------------------------------------------------------|-----------------------------------------|
|                                                                | <b>01/04/2022<br/>to<br/>31/03/2023</b> |
| Disclosure of notes on borrowing costs explanatory [TextBlock] | Textual information (5)<br>[See below]  |

## Textual information (5)

### Disclosure of notes on borrowing costs explanatory [Text Block]

#### Borrowing Costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis]                                            | 1                              | 2                              | 3                              | 4                              |
|---------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>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                                                           | Nirmal M Mittal                | Piyush S Mittal                | Yash V Mittal                  | Harsh V Mittal                 |
| Country of incorporation or residence of related party                          | INDIA                          | INDIA                          | INDIA                          | INDIA                          |
| Permanent account number of related party                                       | ABFPM8543C                     | AEOPM9508H                     | AJXPM0241K                     | ARTPM6199G                     |
| Description of nature of related party relationship                             | Key Management Personnel       | Key Management Personnel       | Key Management Personnel       | Key Management Personnel       |
| Description of nature of transactions with related party                        | Director Remuneration          | Salary                         | Salary                         | Salary                         |
| Transaction relating to key management personnel [Abstract]                     |                                |                                |                                |                                |
| Remuneration for key managerial personnel                                       | 18                             | 0.5                            | 0.29                           | 0.29                           |
| 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 INR

| Categories of related parties [Axis]                                            | 5                              |
|---------------------------------------------------------------------------------|--------------------------------|
|                                                                                 | 01/04/2022<br>to<br>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                                                           | Anil Mittal                    |
| Country of incorporation or residence of related party                          | INDIA                          |
| Permanent account number of related party                                       | ABBPM8020E                     |
| Description of nature of related party relationship                             | Key Management Personnel       |
| Description of nature of transactions with related party                        | Interest on Loan               |
| Transaction relating to key management personnel [Abstract]                     |                                |
| Remuneration for key managerial personnel                                       | 2.29                           |
| Amount written off during period in respect of debts due from related parties   | 0                              |
| Amount written back during period in respect of debts due to related parties    | 0                              |

Unless otherwise specified, all monetary values are in INR

|                                                              | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|--------------------------------------------------------------|--------------------------------|--------------------------------|
| Disclosure of notes on related party explanatory [TextBlock] |                                |                                |
| Whether there are any related party transactions during year | Yes                            | No                             |
| Whether company is subsidiary company                        | No                             | No                             |

**[201400] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

|                                                                             | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</b> |
|-----------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------|
| Disclosure of earnings per share explanatory [TextBlock]                    | Textual information (6)<br>[See below]  |                                         |
| Adjustments of numerator to calculate basic earnings per share [Abstract]   |                                         |                                         |
| Profit (loss) for period                                                    | 3,04,28,270                             | 2,99,34,894                             |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] |                                         |                                         |
| Profit (loss) for period                                                    | 3,04,28,270                             | 2,99,34,894                             |

**Textual information (6)****Disclosure of earnings per share explanatory [Text Block]****Earnings Per Share**

The basic and diluted Earnings per share are computed by dividing the profit after tax for the year by the weighted average no. of equity shares outstanding during the year.

Rs. In Lakhs

| Particulars                                                           | 2022-23  | 2021-22  |
|-----------------------------------------------------------------------|----------|----------|
| Net Profit for the period attributable to equity shareholders (Rs)    | 233.33   | 299.35   |
| Weighted average number of equity Shares outstanding *                | 14134500 | 14134500 |
| Basic earnings per share (Face value of Rs.10 each) (Rs)              | 1.65     | 2.12     |
| Weighted average number of equity Shares (incl. dilutive) outstanding | 1413500  | 14134500 |
| Diluted earnings per share (Face value of Rs.100 each) (Rs)           | 1.65     | 2.12     |

**[202800] Notes - Subsidiary information**

Unless otherwise specified, all monetary values are in INR

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

**[201900] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

|                                                                                      | 31/03/2023  | 31/03/2022  |
|--------------------------------------------------------------------------------------|-------------|-------------|
| Disclosure of notes on income taxes explanatory [TextBlock]                          |             |             |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] |             |             |
| Components of deferred tax liabilities [Abstract]                                    |             |             |
| Deferred tax liability, other                                                        | 3,20,06,019 | 3,11,37,867 |
| Total deferred tax liabilities                                                       | 3,20,06,019 | 3,11,37,867 |

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

Unless otherwise specified, all monetary values are in INR

|                                                                         | 01/04/2022<br>to<br>31/03/2023 |
|-------------------------------------------------------------------------|--------------------------------|
| Disclosure of notes on investment in associates explanatory [TextBlock] |                                |
| Whether company has invested in associates                              | No                             |
| Whether company has associates which are yet to commence operations     | No                             |

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

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

|                                                                      | 31/03/2023 | 31/03/2022  |
|----------------------------------------------------------------------|------------|-------------|
| Disclosure of cash flow statement explanatory [TextBlock]            |            |             |
| Cash and cash equivalents if different from balance sheet [Abstract] |            |             |
| Total cash and cash equivalents                                      | 1,27,369   | 3,11,15,671 |

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

Unless otherwise specified, all monetary values are in INR

|                                                                                        | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</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                                                          | 401,05,83,649                           | 323,64,23,412                           |
| Revenue from sale of services                                                          | 0                                       | 0                                       |
| Total revenue from operations other than finance company                               | 401,05,83,649                           | 323,64,23,412                           |
| Total revenue from operations                                                          | 401,05,83,649                           | 323,64,23,412                           |
| Other income                                                                           | 44,06,622                               | 41,95,811                               |
| Total revenue                                                                          | 401,49,90,271                           | 324,06,19,223                           |
| Expenses [Abstract]                                                                    |                                         |                                         |
| Cost of materials consumed                                                             | 306,67,39,522                           | 230,25,93,562                           |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade          | -5,19,73,000                            | -4,13,21,431                            |
| Employee benefit expense                                                               | 2,36,38,886                             | 2,49,48,515                             |
| Finance costs                                                                          | 3,18,85,820                             | 3,24,11,820                             |
| Depreciation, depletion and amortisation expense [Abstract]                            |                                         |                                         |
| Depreciation expense                                                                   | 5,49,90,834                             | 5,49,34,323                             |
| Total depreciation, depletion and amortisation expense                                 | 5,49,90,834                             | 5,49,34,323                             |
| CSR expenditure                                                                        | 0                                       | 0                                       |
| Other expenses                                                                         | 85,84,11,787                            | 82,70,14,173                            |
| Total expenses                                                                         | 398,36,93,849                           | 320,05,80,962                           |
| Total profit before prior period items, exceptional items, extraordinary items and tax | 3,12,96,422                             | 4,00,38,261                             |
| Total profit before extraordinary items and tax                                        | 3,12,96,422                             | 4,00,38,261                             |
| Total profit before tax                                                                | 3,12,96,422                             | 4,00,38,261                             |
| Tax expense [Abstract]                                                                 |                                         |                                         |
| Deferred tax                                                                           | 8,68,152                                | 1,01,03,367                             |
| Total tax expense                                                                      | 8,68,152                                | 1,01,03,367                             |
| Total profit (loss) for period from continuing operations                              | 3,04,28,270                             | 2,99,34,894                             |
| Total profit (loss) for period before minority interest                                | 3,04,28,270                             | 2,99,34,894                             |
| Total profit (loss) for period                                                         | 3,04,28,270                             | 2,99,34,894                             |
| Earnings per equity share [Abstract]                                                   |                                         |                                         |
| Basic earning per equity share                                                         | [INR/shares] 2.15                       | [INR/shares] 2.12                       |
| Diluted earnings per equity share                                                      | [INR/shares] 2.15                       | [INR/shares] 2.12                       |

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

Unless otherwise specified, all monetary values are in INR

|                                                                           | <b>01/04/2022<br/>to<br/>31/03/2023</b> | <b>01/04/2021<br/>to<br/>31/03/2022</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                                      | (A) 401,05,83,649                       | (B) 323,64,23,412                       |
| Total revenue from sale of products                                       | 401,05,83,649                           | 323,64,23,412                           |
| Disclosure of revenue from sale of services [Abstract]                    |                                         |                                         |
| Revenue from sale of services [Abstract]                                  |                                         |                                         |
| Total revenue from sale of services                                       | 0                                       | 0                                       |
| Disclosure of other income [Abstract]                                     |                                         |                                         |
| Interest income [Abstract]                                                |                                         |                                         |
| Interest income on current investments [Abstract]                         |                                         |                                         |
| Interest on other current investments                                     | (C) 44,06,622                           | (D) 41,95,811                           |
| Total interest income on current investments                              | 44,06,622                               | 41,95,811                               |
| Total interest income                                                     | 44,06,622                               | 41,95,811                               |
| Dividend income [Abstract]                                                |                                         |                                         |
| Total dividend income                                                     | 0                                       | 0                                       |
| Total other income                                                        | 44,06,622                               | 41,95,811                               |
| Disclosure of finance cost [Abstract]                                     |                                         |                                         |
| Interest expense [Abstract]                                               |                                         |                                         |
| Other interest charges                                                    | (E) 3,18,85,820                         | (F) 3,24,11,820                         |
| Total interest expense                                                    | 3,18,85,820                             | 3,24,11,820                             |
| Total finance costs                                                       | 3,18,85,820                             | 3,24,11,820                             |
| Employee benefit expense [Abstract]                                       |                                         |                                         |
| Salaries and wages                                                        | 2,06,53,661                             | 2,04,58,496                             |
| Managerial remuneration [Abstract]                                        |                                         |                                         |
| Remuneration to directors [Abstract]                                      |                                         |                                         |
| Other benefits to directors                                               | 18,00,000                               | 30,60,000                               |
| Total remuneration to directors                                           | 18,00,000                               | 30,60,000                               |
| Total managerial remuneration                                             | 18,00,000                               | 30,60,000                               |
| Contribution to provident and other funds [Abstract]                      |                                         |                                         |
| Contribution to provident and other funds for others                      | (G) 7,38,870                            | (H) 7,62,302                            |
| Total contribution to provident and other funds                           | 7,38,870                                | 7,62,302                                |
| Staff welfare expense                                                     | 0                                       | 7,575                                   |
| Other employee related expenses                                           | (I) 4,46,355                            | (J) 6,60,142                            |
| Total employee benefit expense                                            | 2,36,38,886                             | 2,49,48,515                             |
| Breakup of other expenses [Abstract]                                      |                                         |                                         |
| Consumption of stores and spare parts                                     | 0                                       | 0                                       |
| Power and fuel                                                            | 2,45,229                                | 2,61,855                                |
| Rent                                                                      | 0                                       | 0                                       |
| Repairs to building                                                       | 0                                       | 0                                       |
| Repairs to machinery                                                      | (K) 70,76,739                           | (L) 42,26,337                           |
| Insurance                                                                 | 16,76,100                               | 13,29,048                               |
| Rates and taxes excluding taxes on income [Abstract]                      |                                         |                                         |
| Other cess taxes                                                          | 70                                      | 3,52,570                                |
| Total rates and taxes excluding taxes on income                           | 70                                      | 3,52,570                                |
| Electricity expenses                                                      | (M) 8,44,24,130                         | (N) 8,86,81,957                         |
| Printing stationery                                                       | 1,00,999                                | 82,694                                  |
| Travelling conveyance                                                     | 1,16,634                                | 91,138                                  |
| Legal professional charges                                                | 4,20,049                                | 7,87,357                                |
| Directors sitting fees                                                    | 0                                       | 0                                       |
| Donations subscriptions                                                   | 77,100                                  | 51,000                                  |
| Provision bad doubtful debts created                                      | 0                                       | 0                                       |
| Provision bad doubtful loans advances created                             | 0                                       | 0                                       |
| Write-off assets [Abstract]                                               |                                         |                                         |
| Miscellaneous expenditure written off [Abstract]                          |                                         |                                         |

|                                                                                     |                  |                  |
|-------------------------------------------------------------------------------------|------------------|------------------|
| Total miscellaneous expenditure written off                                         | 0                | 0                |
| Bad debts written off                                                               | 0                | 0                |
| Bad debts advances written off                                                      | 0                | 0                |
| Loss on disposal of intangible asset                                                | 0                | 0                |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset | 0                | 0                |
| Payments to auditor [Abstract]                                                      |                  |                  |
| Payment for other services                                                          | 65,000           | 50,000           |
| Total payments to auditor                                                           | 65,000           | 50,000           |
| Miscellaneous expenses                                                              | (O) 76,42,09,737 | (P) 73,11,00,217 |
| Total other expenses                                                                | 85,84,11,787     | 82,70,14,173     |

### Footnotes

(A) Yarn Sale : 3975129887 Waste Sale : 35453762

(B) Yarn Sale : 3205614917 Waste Sale : 30808495

(C) Bank Interest On Fix Deposit : 702068 Interest Income : 2730843 Exchange Rate Difference A/c : 929584 Kasar/Vatav : 44127

(D) Bank Interest On Fix Deposit : 1529680 Interest Income : 2650003 Exchange Rate Difference A/c : 0 Kasar/Vatav : 16128

(E) i. C.C. Account : 3937105 ii. Term loan : 23983624 Less: Interest Subsidy : 0 iii. Unsecured loan : 2271230 Bank Charges & Comm : 817486 Other Charges : 876375

(F) i. C.C. Account : 807775 ii. Term loan : 32294595 Less: Interest Subsidy : -4407249 iii. Unsecured loan : 2606822 Bank Charges & Comm : 591477 Other Charges : 518400

(G) Provident Fund Contribution : 360964 E.S.I. Contribution : 377906

(H) Provident Fund Contribution : 407533 E.S.I. Contribution : 354769

(I) Director Perquisites : 71985 Bonus Exp : 374370

(J) Director Perquisites : 68252 Bonus Exp : 591890

(K) Repair & Maintance Of Plant and Machinery : 5799530 Repair & Maintainance Exp : 1277209

(L) Repair & Maintance Of Plant and Machinery : 3910939 Repair & Maintainance Exp : 315398

(M) Power & Electricity Exp. : 84386500 Electricity Exps (Office) : 37630

(N) Power & Electricity Exp. : 88656681 Electricity Exps (Office) : 25276

(O) Stores & Spares : 12102273 Job Work Charges : 740686017 Comsumption of Paking Material : 9514525 Testing Charges : 5100 Loading & Unloading Charges : 23250 Agency & Other Charges for Import : 835345 Exchange Rate Difference : 0 Loss on Sale of Fixed Assets : 0 Miscellaneous Expense : 115312 Membership Fees : 9000 GST exp : 786408 Mobile Expense : 5600 Postage and Courier Exps : 126907

(P) Stores & Spares : 16740430 Job Work Charges : 702247308 Comsumption of Paking Material : 8747429 Testing Charges : 0 Loading & Unloading Charges : 75475 Agency & Other Charges for Import : 1134302 Exchange Rate Difference : 29123 Loss on Sale of Fixed Assets : 658364 Miscellaneous Expense : 1328461 Membership Fees : 9000 GST exp : 534 Mobile Expense : 5538 Postage and Courier Exps : 124255

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

Unless otherwise specified, all monetary values are in INR

|                                                                                     | 01/04/2022<br>to<br>31/03/2023 | 01/04/2021<br>to<br>31/03/2022 |
|-------------------------------------------------------------------------------------|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock]           |                                |                                |
| Changes in inventories of finished goods                                            | (A) -26,88,200                 | (B) -2,87,15,082               |
| Changes in inventories of stock-in-trade                                            | (C) -4,82,69,800               | (D) -1,24,94,349               |
| Changes in other inventories                                                        | (E) -10,15,000                 | (F) -1,12,000                  |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -5,19,73,000                   | -4,13,21,431                   |
| Expenditure on dividend paid                                                        | 0                              | 0                              |
| Total expenditure in foreign currency                                               | 0                              | 0                              |
| Total amount of dividend remitted in foreign currency                               | 0                              | 0                              |
| Total earnings in foreign currency                                                  | 0                              | 0                              |
| Domestic sale manufactured goods                                                    | 401,05,83,649                  | 323,64,23,412                  |
| Total domestic turnover goods, gross                                                | 401,05,83,649                  | 323,64,23,412                  |
| Total revenue from sale of products                                                 | 401,05,83,649                  | 323,64,23,412                  |
| Total revenue from sale of services                                                 | 0                              | 0                              |
| Gross value of transaction with related parties as per AS-18                        | 0                              | 0                              |
| Bad debts of related parties as per AS-18                                           | 0                              | 0                              |

**Footnotes**

- (A) Finished Goods Stock : -53392200 Finished Goods Stock : 50704000  
 (B) Finished Goods Stock : -50704000 Finished Goods Stock : 21988918  
 (C) WIP Stock : -87114800 WIP Stock : 38845000  
 (D) WIP Stock : -38845000 WIP Stock : 26350651  
 (E) Packing Materail : -1453000 Packing Materail : 438000  
 (F) Packing Materail : -438000 Packing Materail : 326000

**[300100] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

|                                               | 01/04/2022<br>to<br>31/03/2023         |
|-----------------------------------------------|----------------------------------------|
| Disclosure of revenue explanatory [TextBlock] | Textual information (7)<br>[See below] |

**Textual information (7)****Disclosure of revenue explanatory [Text Block]****Revenue Recognition**

Revenue is recognized only when it can be reliably measured and it is reasonable to expect ultimate collection. Turnover includes sale of goods net of all the taxes. No adjustment in turnover is done for discounts (net) and gain / loss on corresponding hedge contracts.

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable.

Sale of Goods: Revenue from the sale of goods is recognized when the goods are delivered and the titles have passed, at which time all the following conditions are satisfied:

- The company has transferred to the buyer the significant risks and rewards of the ownership of the goods;
- The company retains neither continuing managerial involvement to degree usually associated with ownership nor effective control over the goods sold;
- The amount of revenue can be measured reliably;
- It is probable that the economic benefits associated with the transaction will flow to the company; and the costs incurred or to be incurred in respect of the transaction can be measured reliably

Interest Income: Interest income is accrued on a time basis, by reference to the principle outstanding and at the effective interest rate applicable.

Government Grant: Government Grant means assistance by government in cash or kind for past or future compliance of certain conditions but does not include grants which cannot be reasonably measured or transactions with government which cannot be distinguished from normal trading transactions of an enterprise. Grant received as an interest subsidy being a revenue grant is deducted from the interest expenses in Profit & Loss Statement. These grants are recognized only where a certainty exists for the fulfillment of conditions and ultimate.

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

Unless otherwise specified, all monetary values are in INR

| Key managerial personnels and directors [Axis]                                                                                | 1                              | 2                              | 3                              |
|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                                                                                                               | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]  |                                |                                |                                |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] |                                |                                |                                |
| Name of key managerial personnel or director                                                                                  | ANILKUMAR MANGALCHAND MITTAL   | NIRMALKUMAR MANGALCHAND MITTAL | PIYUSH SURESHKUMAR MITTAL      |
| Director identification number of key managerial personnel or director                                                        | 01526926                       | 01528758                       | 01779302                       |
| Permanent account number of key managerial personnel or director                                                              | ABBPM8020E                     | ABFPM8543C                     | AEOPM9508H                     |
| Date of birth of key managerial personnel or director                                                                         | 12/07/1961                     | 08/05/1957                     | 09/10/1980                     |
| Designation of key managerial personnel or director                                                                           | Director                       | Director                       | Director                       |
| Qualification of key managerial personnel or director                                                                         | Graduate                       | Graduate                       | Graduate                       |
| Shares held by key managerial personnel or director                                                                           | [shares] 13,02,000             | [shares] 13,27,000             | [shares] 0                     |
| 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                              |
| Total key managerial personnel or director remuneration                                                                       | 0                              | 0                              | 0                              |

**[301000] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in INR

|                                                                                 |                                |
|---------------------------------------------------------------------------------|--------------------------------|
|                                                                                 | 01/04/2022<br>to<br>31/03/2023 |
| Disclosure of corporate social responsibility explanatory [TextBlock]           |                                |
| Whether provisions of corporate social responsibility are applicable on company | No                             |