INSOLARE ENERGY PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	INSOLARE ENERGY PRIVATE LIMITED	
Corporate identity number	U45206KA2008PTC101033	
Permanent account number of entity	AABCI9750P	
Address of registered office of company	ASK Towers, 5th Floor Thoobarahalli Village, Varthur Hobli Bangalore KA 560037 IN	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	204	
Whether company has published sustainability report for the financial Year	No	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	Shreekant S. Shah & Co.
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Shreekant S. Shah & Co.
Name of auditor signing report	S H A H SHREEKANT SEVANTILAL
Firms registration number of audit firm	110177W
Membership number of auditor	038215
Address of auditors	345, Opp. Choice Restaurant, C.G Road, Navrangpura, Ahmedabad, Gujarat-GJ 380009
Permanent account number of auditor or auditor's firm	ACCFS7540R
SRN of form ADT-1	R16257263
Date of signing audit report by auditors	01/09/2023
Date of signing of balance sheet by auditors	01/09/2023

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

	01/04/2022 to 31/03/2023
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED FINANCIAL STATEMENTS

To the Members of Insolare Energy Private Limited

Report on the audit of the Consolidated Financial Statements
Opinion
We have audited the accompanying consolidated financial statements of Insolare Energy Private Limited (hereinafter referred to as the 'Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated Balance Sheet as at March 31, 2023, and the consolidated statement of Profit and Loss and the consolidated cash flows Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Company as at March 31, 2023, of consolidated profit/loss, and its consolidated cash flows for the year then ended.

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 Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with governance for the consolidated financial statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

A further description of the auditor's responsibilities for the audit of the consolidated financial statements is included in Annexure A. This description forms part of our auditor’s report.

Other Matters

We did not audit the financial statements of 1 subsidiary, whose financial statements reflect total assets of Rs. Nil as at 31st March, 2023, total revenues of Rs. Nil and net cash flows amounting to Rs. Nil for the year ended on that date, as considered in the consolidated financial statements.
These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditors.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

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 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 Standalone Balance Sheet, the Standalone Statement of Profit and Loss, and the Standalone 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.
Report on the Internal Financial Controls under Clause (1) of Sub-section 3 of section 143 of the companies Act, 2013 (“the Act”) - is enclosed an annexure to this report.
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
1. The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) during the year with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:
directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:
directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or
provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and
Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (iv)(A) and (iv)(B) contain any material mis-statement.

The Company has not declared or paid any dividend during the year and has not proposed final dividend for the year.
Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023.

For, M/s Shreekant S Shah & Co.
Chartered Accountants
(FRN: 110177W)

Shreekant S. Shah
Partner
M.No: 038215
Date: 01/09/2023
Place: Ahmedabad

UDIN: 23038215BGXIAJ2518

Annexure A

Responsibilities for Audit of Consolidated Financial Statement
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group

to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.

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

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

For, Shreekant S Shah & Co
Chartered Accountants
FRN : 110177W

(Shreekant S Shah)
Partner
M.No.: 038215
Date: 01/09/2023
Place: Ahmedabad

UDIN: 23038215BGXIAJ2518

[100100] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	(A) 80	(B) 80	
Reserves and surplus	(C) 2,000.88	(D) 1,377.97	
Total shareholders' funds	2,080.88	1,457.97	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	(E) 559.09	(F) 440	
Other long-term liabilities	0	0	
Long-term provisions	(G) 74.59	(H) 6.98	
Total non-current liabilities	633.68	446.98	
Current liabilities [Abstract]			
Short-term borrowings	(I) 1,379.02	(J) 1,293.03	
Trade payables	(K) 2,094.11	(L) 5,406.31	
Other current liabilities	(M) 758.57	(N) 654.66	
Short-term provisions	(O) 21.46	(P) 63.46	
Total current liabilities	4,253.16	7,417.46	
Total equity and liabilities	6,967.72	9,322.41	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	313.66	(Q) 334.02	36.11
Intangible assets	0	0	
Tangible assets capital work-in-progress	(R) 32.82	0	
Total fixed assets	346.48	334.02	
Non-current investments	(S) 5	(T) 5.1	
Deferred tax assets (net)	(U) 9.2	(V) -5.13	
Long-term loans and advances	0	0	
Total non-current assets	360.68	333.99	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,523.65	(W) 180.25	
Trade receivables	(X) 2,242.84	(Y) 6,324.3	
Cash and bank balances	(Z) 869.97	(AA) 1,332.58	
Short-term loans and advances	(AB) 1,292.58	(AC) 933.82	
Other current assets	(AD) 678	(AE) 217.47	
Total current assets	6,607.04	8,988.42	
Total assets	6,967.72	9,322.41	

Footnotes

(A)

NOTE 2 : SHARE CAPITAL

Particulars

AUTHORISED

8,00,000 Equity Shares of Rs.10/- each

20,000 Preference Shares of Rs.100/- each

ISSUED, SUBSCRIBED AND PAID UP

8,00,000 Equity Shares of Rs.10/- each fully paid up

20,000 Preference Shares of Rs.100/- each fully paid up

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote pe share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual Genera Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

(B)

NOTE 2 : SHARE CAPITAL (In La

Particulars	As on 31st March 2022	As o
AUTHORISED		
8,00,000 Equity Shares of Rs.10/- each	80.00	80.0
20,000 Preference Shares of Rs.100/- each	20.00	20.0
	100.00	100.
ISSUED, SUBSCRIBED AND PAID UP		
8,00,000 Equity Shares of Rs.10/- each fully paid up	80.00	80.0
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	20.0
	80.00	100.

(C)

NOTE 3 : RESERVES & SURPLUS

Particulars	As on 31st March 2023	As on 31st
Surplus in the statement of profit and loss		
Opening Balance	1357.97	-80.00
Add:- Profit for the year	622.92	1467.97
Less: Buy Back Of Preference Share	0.00	-10.00
Less: Transfer to captial Redemption Reserve	0.00	-20.00
Closing Balance	1980.88	1357.97

Capital Redemption Reserve		
Opening Balance	20.00	0.00
Add-Transferred from Profit & Loss Account	0.00	20.00
Closing Balance	20.00	20.00

(D)

NOTE 3 : RESERVES & SURPLUS		(In Lakl
Particulars	As on 31st March 2022	As on 3:
Surplus in the statement of profit and loss		
Opening Balance	-80.80	330.60
Add:- Profit for the year	1467.67	-411.40
Less: Buy Back Of Preference Share	-10.00	0.00
Less: Transfer to captial Redemption Reserve	-20.00	0.00
Closing Balance	1356.87	-80.80
Capital Redemption Reserve		
Opening Balance	0.00	0.00
Add-Transferred from Profit & Loss Account	20.00	0.00
Closing Balance	20.00	0.00

(E)

NOTE 4 : LONG TERM BORROWINGS

Particulars	As on 31st March 2023
Secured Borrowings	
Loans from Banks	396.09
	396.09
Unsecured Borrowings	
Loans under the ECGL from Bank and NBFC	241.21
Unsecured Loans from Banks and NBFCs	176.42
	417.63
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-254.64
	559.09

(F)

NOTE 4 : LONG TERM BORROWINGS	(In Lakhs)
Particulars	As on 31st March 2022
Secured Borrowings	
Loans from Banks	227.27
	227.27
Unsecured Borrowings	
Loans under the ECGL from Bank and NBFC	230.12
Unsecured Loans from Banks and NBFCs	153.37
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note	

no. 8)	-170.75
	440.00

(G)

NOTE 5 : OTHER LONG TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st
A. Gratuity	60.60	3.15
B. Leave Encashment	13.99	3.83
	74.59	6.98

(H)

NOTE 5 : OTHER LONG TERM PROVISIONS (In Lakhs)

Particulars	As on 31st March 2022	As (
A. Gratuity	47.57	71.:
B. Leave Encashment	10.75	25.8
Less : Amount disclosed under the other current Liabilities		
A. Gratuity	-44.43	-14.
B. Leave Encashment	-6.92	-5.8
	6.98	76.:

(I)

NOTE 6 : SHORT TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st M
Secured Borrowings		
A.Loans repayable on demand		
from Banks		
Bank Overdraft	966.28	948.18
Unsecured Borrowings		
Loans repayable on demand		
From Banks & NBFC'S		
From Other Parties	158.10	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	254.64	170.75
	1379.02	1293.03

(J)

NOTE 6 : SHORT TERM BORROWINGS (In Lakhs)

Particulars	As on 31st March 2022	As on 31
Secured Borrowings		
A.Loans repayable on demand		
from Banks		

Bank Overdraft	948.18	609.67
Unsecured Borrowings		
Loans repayable on demand		
From Banks & NBFC'S		
From Other Parties	174.10	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	170.75	173.49
	1293.03	957.25

(K)

NOTE 7 : TRADE PAYABLES

Particulars	As on 31st March 2023	As on 31st Ma
i) Due to micro and small enterprises	33.82	1.25
ii) Due to others	1309.44	5405.06
	1343.26	5406.31
		5405.06

(L)

NOTE 7 : TRADE PAYABLES (In Lakhs)

Particulars	As on 31st March 2022	As on 31st

i) Due to micro and small enterprises	1.25	151.64
ii) Due to others	5492.02	176.23
	5493.27	327.87

(M)

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	As on 31st March 2023	As on 31st M
Duties and Taxes	238.63	308.48
Salaries Payable	258.32	232.21
Other Liabilities	11.95	86.34
Advance from Customers	249.66	27.64
	758.57	654.66

(N)

NOTE 8 : OTHER CURRENT LIABILITIES (In Lakhs)

Particulars	As on 31st March 2022	As on 31s
Duties and Taxes	308.48	41.86
Salaries Payable	240.90	270.46
Advance from Customers	27.64	682.81
	577.02	995.13

(O)

NOTE 9 : SHORT TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st Ma
Gratuity Payable	4.40	44.43
Leave Encashment Payable	7.06	6.92
Bonus Payable	10.00	8.70
Provision for Income Tax	0.00	3.42
	21.47	63.46

(P)

NOTE 9 : SHORT TERM PROVISIONS (In Lakhs)

Particulars	As on 31st March 2022	As on 31st
Gratuity Payable	44.43	14.97
Leave Encashment Payable	6.92	5.85
Provision for Income Tax	3.42	13.10
	54.77	33.92

(Q)

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT (In Lakhs)

Description	-----GROSS BLOCK-----	-----DEPRECIATION-----	-----NET BLOCK-----

	As at 1-Apr-2021	Additions	Deletions	As at 31-March-2022	As at 1-Apr-2021	Additions	Deletions / Adjustment	As at 31-March-202
A. PROPERTY, PLANT AND EQUIPMENT								
Building	0.00	236.66		236.66	0.00	0.56		0.56
Furniture & Fixtures	14.53	14.20	0.00	28.74	11.21	1.20	0.00	12.41
Computer	70.12	26.92	0.00	97.04	58.35	19.19	0.00	77.54
Lab Assets	3.49	0.00	0.00	3.49	3.09	0.08	0.00	3.17
Plant & Machinery	18.77	2.34	0.00	21.11	13.81	0.99	0.00	14.80
Vehicles	34.39	48.43	0.00	82.82	18.73	8.62	0.00	27.35
Total PPE	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Current year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Previous year								

(R) Capital Work in Progress

(S)

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31th Mar
Long term Investments	
(A) Long Term - Trade (Unquoted) - at cost	
10,100 (Previous year :10,100) Equity Shares of INR50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00

(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost	
9998 shares of Rs. 10 each of M/s Ashwamedha Kar Solar	0.00
	5.00

(T)

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31st March
Long term Investments	
(A) Long Term - Trade (Unquoted) - at cost	
10,100 (Previous year :10,100) Equity Shares of ?50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost	
1000 shares of Rs. 10 each of M/s Insolare2 Energy Private Limited	0.00
	5.00

(U)

NOTE 12 : DEFERRED TAX ASSET (NET)

Particulars	As on 31th Mar 2023	As on 31st
Deferred Tax (Liability)/ Asset	9.20	-5.13
Deferred Tax (Liability)/ Asset	9.20	-5.13

(V)

NOTE 12 : DEFERRED TAX ASSET (NET)

Particulars	As on 31st March 2022
Deferred Tax (Liability)/ Asset	-5.13
Deferred Tax (Liability)/ Asset	-5.13

(W)

NOTE 13 : INVENTORIES (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March
Stock in Hand	180.25	877.98
(As certified by Management)		
	180.25	877.98

(X)

NOTE 14 : TRADE RECEIVABLES

Particulars	As on 31th Mar 2023	As on 31st Mar
Considered good - Secured	-	-
Considered good - Unsecured	1993.18	6324.30

	1993.18	6324.30

(Y)

NOTE 14 : TRADE RECEIVABLES

(In Lakhs)

Particulars	As on 31st March 2022	As on 31st Ma
Considered good - Secured	-	-
Considered good - Unsecured	6324.30	995.81
	6324.30	995.81

(Z)

NOTE 15 : CASH & CASH EQUIVALENTS

Particulars	As on 31th Mar 2023	As on
(A) Cash in hand	2.45	3.57
(B) Balances with Banks		
In Current accounts	1.91	466.5
In fixed deposit offered as Margin Money for the BG/LC	750.60	862.4
In fixed deposit offered as Security to Banks	115.00	0.00
	869.97	1332.

(AA)

NOTE 15 : CASH & CASH EQUIVALENTS

(In Lakhs

Particulars	As on 31st March 2022	As on 31s
(A) Cash in hand	3.57	2.90
(B) Balances with Banks		
In Current accounts	466.66	71.98
In Bank Guarantee Margin Deposit accounts	862.43	305.02
	1332.65	379.90

(AB)

NOTE 16 : SHORT-TERM LOANS & ADVANCES

Particulars	As on 31th Mar 2023	As on 3:
Unsecured, considered good		
Advances for Property Purchase	316.39	
Advance to Supplier & Contractor	815.41	759.46
Loan and Advance to Employees	140.67	151.36
Deposits	17.76	17.67
Other recoverable	2.34	5.33
	1292.58	933.80

(AC)

NOTE 16 : SHORT-TERM LOANS & ADVANCES

(In Lak

Particulars	As on 31st March 2022	As on 3

Unsecured, considered good		
Advance to Supplier & Contractor	759.46	201.54
Loan and Advance to Employees	151.36	21.29
Deposits	17.67	15.62
Other recoverable	4.57	8.08
	933.05	246.52

(AD)

NOTE 17 : OTHER CURRENT ASSETS

Particulars	As on 31th Mar 2023	As on 31st M
TDS & TCS Receivable	321.67	79.78
GST Credit	328.19	117.95
VAT Input Credit	1.10	3.34
Prepaid Expenses	27.04	16.39
	678.00	217.47

(AE)

NOTE 17 : OTHER CURRENT ASSETS

(In Lakhs)

Particulars	As on 31st March 2022	As on 31st

TDS & TCS Receivable	79.78	46.78
GST Credit	117.95	66.84
VAT Input Credit	3.34	4.69
Prepaid Expenses	16.39	2.35
	217.47	120.65

[100400] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	828.09	1,860.13	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	205.01	146.48	
Adjustments for depreciation and amortisation expense	50.78	30.64	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	(A) -0.64	
Total adjustments to profit (loss)	255.79	176.48	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-1,343.39	697.72	
Adjustments for decrease (increase) in trade receivables	4,081.46	-5,328.48	
Adjustments for decrease (increase) in other current assets	(B) -819.31	(C) -788.89	
Adjustments for increase (decrease) in trade payables	-3,314	5,164.47	
Adjustments for increase (decrease) in other current liabilities	(D) 257.5	(E) -151.53	
Adjustments for provisions	-42	20.85	
Total adjustments for working capital	-1,179.74	-385.86	
Total adjustments for reconcile profit (loss)	-923.95	-209.38	
Net cash flows from (used in) operations	-95.86	1,650.75	
Income taxes paid (refund)	219.5	370.99	
Other inflows (outflows) of cash	14.33	-5.12	
Net cash flows from (used in) operating activities before extraordinary items	-301.03	1,274.64	
Net cash flows from (used in) operating activities	-301.03	1,274.64	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	(F) 63.34	(G) 328.65	
Net cash flows from (used in) investing activities before extraordinary items	-63.34	-328.65	
Net cash flows from (used in) investing activities	-63.34	-328.65	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing other equity instruments	0	(H) -20	
Repayments of borrowings	-119.09	-171.53	
Interest paid	(I) 205.01	(J) 146.48	
Net cash flows from (used in) financing activities before extraordinary items	-85.92	5.05	
Net cash flows from (used in) financing activities	-85.92	5.05	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-450.29	951.04	
Net increase (decrease) in cash and cash equivalents	-450.29	951.04	
Cash and cash equivalents cash flow statement at end of period	869.97	1,332.58	379.9

Footnotes

(A) Adjusted

(B)

(Increase) / Decrease in Short Term Term Loans & Advances	-358.78
(Increase) / Decrease in Other Current Assets	- 460.53

(C)

(Increase) / Decrease in Short Term Term Loans & Advances	-686.95
(Increase) / Decrease in Other Current Assets	-96.82
(Increase) / Decrease in Deffred Tax Assets	-5.12

(D)

Increase / (Decrease) in Other Non Current Liabilities	67.61
Increase / (Decrease) in Short term Borrowings	85.99
Increase / (Decrease) in Other Current Liabilities	-145.75

(E)

Increase / (Decrease) in Other Non Current Liabilities	-69.20
Increase / (Decrease) in Short term Borrowings	335.78
Increase / (Decrease) in Other Current Liabilities	-418.11

(F)

Purchase/Acquisition of Fixed Assets	-63.24
Purchase/Acquisition of Investments	-0.10

(G)

Purchase/Acquisition of Fixed Assets	-328.55
Purchase/Acquisition of Investments	-0.10

(H) Issue / (Redemption) of Share Capital

(I) Financial Charges Paid

(J) Financial Charges Paid

[200100] Notes - Share capital

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

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 8,20,000	[shares] 8,20,000		[shares] 8,00,000
Value of shares authorised	100	100		80
Number of shares issued	[shares] 8,00,000	[shares] 8,00,000		[shares] 8,00,000
Value of shares issued	80	80		80
Number of shares subscribed and fully paid	[shares] 8,00,000	[shares] 8,00,000		[shares] 8,00,000
Value of shares subscribed and fully paid	80	80		80
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 8,00,000	[shares] 8,00,000		[shares] 8,00,000
Total value of shares subscribed	80	80		80
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,00,000	[shares] 8,00,000		[shares] 8,00,000
Value of shares called	80	80		80
Value of shares paid-up	80	80		80
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 8,00,000	[shares] 8,00,000	[shares] 8,00,000	[shares] 8,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	(A) 80	(B) 80		80
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Redemption of preference shares explanatory [TextBlock]	Textual information (2) [See below]	Textual information (3) [See below]		

Footnotes

(A)

NOTE 2 : SHARE CAPITAL (In INR Lakhs)

Particulars	As on 31st March 2023	As on 31st March 2022	As on 31st March 2021
	INR	INR	INR
AUTHORISED			
8,00,000 Equity Shares of Rs.10/- each	80.00	80.00	80.00
20,000 Preference Shares of Rs.100/- each	20.00	20.00	20.00
	100.00	100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP			
8,00,000 Equity Shares of Rs.10/- each fully paid up	80.00	80.00	80.00
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	0.00	20.00
	80.00	80.00	100.00

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

(B)

NOTE 2 : SHARE CAPITAL		(In Lakhs)
	As on 31st March 2022	As on 31st March 2021
Particulars		
AUTHORISED		
8,00,000 Equity Shares of Rs.10/- each	80.00	80.00
20,000 Preference Shares of Rs.100/- each	20.00	20.00
	100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP		
8,00,000 Equity Shares of Rs.10/- each fully paid up	80.00	80.00
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	20.00
	80.00	100.00

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

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity Share	Equity Share
Number of shares authorised	[shares] 8,00,000		[shares] 8,00,000	[shares] 8,00,000
Value of shares authorised	80		80	80
Number of shares issued	[shares] 8,00,000		[shares] 8,00,000	[shares] 8,00,000
Value of shares issued	80		80	80
Number of shares subscribed and fully paid	[shares] 8,00,000		[shares] 8,00,000	[shares] 8,00,000
Value of shares subscribed and fully paid	80		80	80
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 8,00,000		[shares] 8,00,000	[shares] 8,00,000
Total value of shares subscribed	80		80	80
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,00,000		[shares] 8,00,000	[shares] 8,00,000
Value of shares called	80		80	80
Value of shares paid-up	80		80	80
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 8,00,000	[shares] 8,00,000	[shares] 8,00,000	[shares] 8,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	80	80	80	80
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	Preference shares [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised		[shares] 20,000	[shares] 20,000	
Value of shares authorised		20	20	
Number of shares issued		[shares] 0	[shares] 0	
Value of shares issued		0	0	
Number of shares subscribed and fully paid		[shares] 0	[shares] 0	
Value of shares subscribed and fully paid		0	0	
Number of shares subscribed but not fully paid		[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid		0	0	
Total number of shares subscribed		[shares] 0	[shares] 0	
Total value of shares subscribed		0	0	
Value of shares paid-up [Abstract]				
Number of shares paid-up		[shares] 0	[shares] 0	
Value of shares called		0	0	
Value of shares paid-up		0	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 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	
Total increase (decrease) in number of shares outstanding		[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 8,00,000	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period		0	0	
Amount of bonus 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	
Total increase (decrease) in share capital		0	0	
Share capital at end of period	80	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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	0	

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

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

Classes of share capital [Axis]	Preference shares 1 [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share	Preference Share	Preference Share	
Number of shares authorised	[shares] 20,000	[shares] 20,000	
Value of shares authorised	20	20	
Number of shares issued	[shares] 0	[shares] 0	
Value of shares issued	0	0	
Number of shares subscribed and fully paid	[shares] 0	[shares] 0	
Value of shares subscribed and fully paid	0	0	
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	
Value of shares subscribed but not fully paid	0	0	
Total number of shares subscribed	[shares] 0	[shares] 0	
Total value of shares subscribed	0	0	
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 0	[shares] 0	
Value of shares called	0	0	
Value of shares paid-up	0	0	
Par value per share	[INR/shares] 100	[INR/shares] 100	
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	[shares] 0	
Number of shares 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	
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	
Number of shares outstanding at end of period	[shares] 0	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]			
Changes in share capital [Abstract]			
Increase in share capital during period [Abstract]			
Amount of public issue during period	0	0	
Amount of bonus 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	
Total increase (decrease) in share capital	0	0	
Share capital at end of period	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]			
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2022 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 shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Sunit Dharamveer Tyagi	Sunit Dharamveer Tyagi	Hemanshu Devshankar Bhatt	Hemanshu Devshankar Bhatt
PAN of shareholder	AEQPT6442P	AEQPT6442P	AODPB2180B	AODPB2180B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 3,40,080	[shares] 3,58,000	[shares] 1,88,560	[shares] 1,88,560
Percentage of shareholding in company	42.75%	44.75%	23.57%	23.57%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	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 Shares	Equity Shares
Name of shareholder	Navashil Vinayak Sharma	Navashil Vinayak Sharma
PAN of shareholder	BAJPS1554F	BAJPS1554F
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,88,560	[shares] 1,88,560
Percentage of shareholding in company	23.57%	23.57%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Redemption of preference shares explanatory [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]
Whether there are any shareholders holding more than five per cent shares in company	(A) Yes	(B) Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Footnotes

(A)

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2023		As on 31st March 2022	
	No. of shares	% held	No. of shares	% held
Dr. Sunit Tyagi	3.42	42.75%	3.58	44.75%
Hemanshu D.Bhatt	1.89	23.57%	1.89	23.57%
Navashil V. Sharma	1.89	23.57%	1.89	23.57%

(B)

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2022		As on 31st March 2021	
	No. of shares	% held	No. of shares	% held
Dr. Sunit Tyagi	3.58	44.75%	7.50	93.75%
Hemanshu D.Bhatt	1.89	23.57%		
Navashil V. Sharma	1.89	23.57%		

Textual information (2)

Redemption of preference shares explanatory [Text Block]

Preference Shares	As on 31st March 2023		As on 31st March 2022	
	No. of Shares	INR	No. of Shares	INR
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

Textual information (3)

Redemption of preference shares explanatory [Text Block]

Preference Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares		No. of Shares	
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

Textual information (4)

Disclosure of notes on share capital explanatory [Text Block]

NOTE 2 : SHARE CAPITAL				(In ? Lakhs)
		As on 31st March 2023	As on 31st March 2022	As on 31st March 2021
Particulars				?
AUTHORISED				
8,00,000 Equity Shares of Rs.10/- each	80.00	80.00	80.00	
20,000 Preference Shares of Rs.100/- each	20.00	20.00	20.00	
		100.00	100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP				
8,00,000 Equity Shares of Rs.10/- each fully paid up	80.00	80.00	80.00	
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	0.00	20.00	
		80.00	80.00	100.00

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

b. Reconciliation of the number of shares outstanding and the amount of share capital as at:	(In Lakhs)			
Equity Shares	As on 31st March 2023	As on 31st March 2022		
	No. of Shares		No. of Shares	
Number of shares - Opening	8.00	80.00	8.00	80.00
Add: Shares issued	0.00	0.00	0.00	0.00
Number of shares - Closing	8.00	80.00	8.00	80.00

Preference Shares	As on 31st March 2023	As on 31st March 2022		
	No. of Shares		No. of Shares	
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2023	As on 31st March 2022

	No. of shares	% held	No. of shares	% held
Dr. Sunit Tyagi	3.42	42.75%	3.58	44.75%
Hemanshu D.Bhatt	1.89	23.57%	1.89	23.57%
Navashil V. Sharma	1.89	23.57%	1.89	23.57%

PREFERENCE SHARES

Name of the shareholder	As on 31st March 2023		As on 31st March 2022	
	No. of shares	% held	No. of shares	% held
CIIE Initiatives	-	0%	0.00	0%

d. There are no Shares held by Holding Company / Subsidiaries of ultimate Holding Company.

e. There are no Shares reserved for issue under Options and Contracts/Commitments for the sale of Shares/Disinvestment including the terms and amounts

f. There is no Convertible Securities outstanding at the end of reporting period

Textual information (5)

Disclosure of notes on share capital explanatory [Text Block]

NOTE 2 : SHARE CAPITAL				(In Lakhs)
			As on 31st March 2022	As on 31st March 2021
Particulars				
AUTHORISED				
8,00,000 Equity Shares of Rs.10/- each		80.00	80.00	
20,000 Preference Shares of Rs.100/- each		20.00	20.00	
			100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP				
8,00,000 Equity Shares of Rs.10/- each fully paid up		80.00	80.00	
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	20.00		
			80.00	100.00

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

b. Reconciliation of the number of shares outstanding and the amount of share capital as at:	(In ? Lakhs)			
Equity Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares		No. of Shares	
Number of shares - Opening	8.00	80.00	8.00	80.00
Add: Shares issued	0.00	0.00	0.00	0.00
Number of shares - Closing	8.00	80.00	8.00	80.00

Preference Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares		No. of Shares	
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2022	As on 31st March 2021

	No. of shares	% held	No. of shares	% held
Dr. Sunit Tyagi	3.58	44.75%	7.50	93.75%
Hemanshu D.Bhatt	1.89	23.57%		
Navashil V. Sharma	1.89	23.57%		

PREFERENCE SHARES

Name of the shareholder	As on 31st March 2022	As on 31st March 2021		
	No. of shares	% held	No. of shares	% held
CIIE Initiatives	-	0%	0.20	100%

d. There are no Shares held by Holding Company / Subsidiaries of ultimate Holding Company.

e. There are no Shares reserved for issue under Options and Contracts/Commitments for the sale of Shares/Disinvestment including the terms and amounts

f. There is no Convertible Securities outstanding at the end of reporting period

Textual information (6)

Redemption of preference shares explanatory [Text Block]

Preference Shares	As on 31st March 2023		As on 31st March 2022	
	No. of Shares	INR	No. of Shares	INR
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

Textual information (7)

Redemption of preference shares explanatory [Text Block]

Preference Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares		No. of Shares	
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table] ..(1)

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

Components of reserves [Axis]	Reserves [Member]			Capital redemption reserves [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	622.92	1,467.97		0
Other additions to reserves	0	20		0
Total additions to reserves	622.92	1,487.97		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	30		
Total deductions to reserves	0	30		
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	622.92	1,457.97		0
Reserves at end of period	2,000.88	1,377.97	-80.8	20

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

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

Components of reserves [Axis]	Capital redemption reserves [Member]		Surplus [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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		622.92	1,467.97
Other additions to reserves	20		0	0
Total additions to reserves	20		622.92	1,467.97
Deductions to reserves [Abstract]				
Other deductions to reserves			0	(A) 30
Total deductions to reserves			0	30
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	20		622.92	1,437.97
Reserves at end of period	20	0	1,980.88	1,357.97

(A)

Less: Buy Back Of Preference Share	-10.00
Less: Transfer to captial Redemption Reserve	-20.00

Statement of changes in reserves [Table] ..(3)

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2021
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-80.8

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]

Textual information (8)

Disclosure of notes on reserves explanatory [Text Block]

NOTE 3 : RESERVES & SURPLUS

Particulars	As on 31st March 2023	As on 31st March 2022
Surplus in the statement of profit and loss		
Opening Balance	1357.97	-80.00
Add:- Profit for the year	622.92	1467.97
Less: Buy Back Of Preference Share	0.00	-10.00
Less: Transfer to captial Redemption Reserve	0.00	-20.00
Closing Balance	1980.88	1357.97

Textual information (9)

Disclosure of notes on reserves explanatory [Text Block]

NOTE 3 : RESERVES & SURPLUS		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Surplus in the statement of profit and loss		
Opening Balance	-80.80	330.60
Add:- Profit for the year	1467.67	-411.40
Less: Buy Back Of Preference Share	-10.00	0.00
Less: Transfer to captial Redemption Reserve	-20.00	0.00
Closing Balance	1356.87	-80.80
Capital Redemption Reserve		
Opening Balance	0.00	0.00
Add-Transferred from Profit & Loss Account	20.00	0.00
Closing Balance	20.00	0.00

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	396.09	227.27	163	212.73
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	396.09	227.27	163	212.73
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	396.09	227.27	(A) 163	(B) 212.73
Nature of security [Abstract]				
Nature of security	Loans from Banks	Loans from Banks		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Footnotes

(A)

Loans under the ECGL from Bank and NBFC	241.21
Unsecured Loans from Banks and NBFCs	176.42
	417.63
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-254.64

(B)

Unsecured Borrowings	March 31, 2022
Loans under the ECGL from Bank and NBFC	230.12
Unsecured Loans from Banks and NBFCs	153.37
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-170.75

Classification of borrowings [Table] ..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	966.28	948.18	412.74	344.85
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	966.28	948.18	158.1	174.1
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]		Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	966.28	948.18	158.1	174.1
Nature of security [Abstract]				
Nature of security	Bank Overdraft	Bank Overdraft		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	254.64	170.75	254.64	170.75
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (10) [See below]	Textual information (11) [See below]

Textual information (10)

Disclosure of notes on borrowings explanatory [Text Block]

NOTE 4 : LONG TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
Secured Borrowings		
Loans from Banks	396.09	227.27
	396.09	227.27
Unsecured Borrowings		
Loans under the ECGL from Bank and NBFC	241.21	230.12
Unsecured Loans from Banks and NBFCs	176.42	153.37
	417.63	383.48
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-254.64	-170.75
	559.09	440.00

NOTE 6 : SHORT TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
Secured Borrowings		
A.Loans repayable on demand		
from Banks		

Bank Overdraft	966.28	948.18
Unsecured Borrowings		
Loans repayable on demand		
From Banks & NBFC'S		
From Other Parties	158.10	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	254.64	170.75
	1379.02	1293.03

Textual information (11)

Disclosure of notes on borrowings explanatory [Text Block]

NOTE 4 : LONG TERM BORROWINGS

Particulars	As on 31st March 2022
Secured Borrowings	
Loans from Banks	227.27
	227.27
Unsecured Borrowings	
Loans under the ECGL from Bank and NBFC	230.12
Unsecured Loans from Banks and NBFCs	153.37
	383.48
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-170.75
	440.00

NOTE 6 : SHORT TERM BORROWINGS

Particulars	As on 31st March 2022
Secured Borrowings	
A.Loans repayable on demand	
from Banks	

Bank Overdraft	948.18
Unsecured Borrowings	
Loans repayable on demand	
From Banks & NBFC'S	
From Other Parties	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	170.75
	1293.03

[201000] Notes - Tangible assets

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Other building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					written down value method	written down value method
Useful lives or depreciation rates tangible assets					Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates tangible assets			Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013

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

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			written down value method	written down value method	written down value method	written down value method
Useful lives or depreciation rates tangible assets			Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets			written down value method	written down value method
Useful lives or depreciation rates tangible assets			Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013	Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	30.43	328.56		30.43	328.56	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-57.38	-30.65				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	-6.59	0		0	0	
Total disposals tangible assets	-6.59	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-20.36	297.91		30.43	328.56	
Tangible assets at end of period	313.66	(A) 334.02	36.11	500.29	469.86	141.3

Footnotes

(A)

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT

(In Lakhs)

Description	-----GROSS BLOCK-----		-----DEPRECIATION-----		-----NET BLOCK-----			
	As at 1-Apr-2021	Additions	Deletions	As at 31-March-2022	As at 1-Apr-2021	Additions	Deletions / Adjustment	As at 31-March-202
A. PROPERTY, PLANT AND EQUIPMENT								
Building	0.00	236.66		236.66	0.00	0.56		0.56
Furniture & Fixtures	14.53	14.20	0.00	28.74	11.21	1.20	0.00	12.41
Computer	70.12	26.92	0.00	97.04	58.35	19.19	0.00	77.54
Lab Assets	3.49	0.00	0.00	3.49	3.09	0.08	0.00	3.17
Plant & Machinery	18.77	2.34	0.00	21.11	13.81	0.99	0.00	14.80
Vehicles	34.39	48.43	0.00	82.82	18.73	8.62	0.00	27.35
Total PPE	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Current year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Previous year								

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Buildings [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0.99	236.66	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	57.38	30.65		-11.55	-0.57	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	6.59	0		0	0	
Total disposals tangible assets	6.59	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	50.79	30.65		-10.56	236.09	
Tangible assets at end of period	186.63	135.84	105.19	225.53	236.09	0

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

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.99	236.66				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				11.55	0.57	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.99	236.66		11.55	0.57	
Tangible assets at end of period	237.65	236.66	0	12.12	0.57	0

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

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.99	236.66		0.99	236.66	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-11.55	-0.57				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-10.56	236.09		0.99	236.66	
Tangible assets at end of period	225.53	236.09	0	237.65	236.66	0

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

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

Classes of tangible assets [Axis]	Other building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				4.57	1.11	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	11.55	0.57		-4.47	-0.99	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		-4.15	0	
Total disposals tangible assets	0	0		-4.15	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	11.55	0.57		4.25	0.12	
Tangible assets at end of period	12.12	0.57	0	9.33	5.08	4.96

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.57	1.11				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4.47	0.99	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		4.15	0	
Total disposals tangible assets	0	0		4.15	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.57	1.11		0.32	0.99	
Tangible assets at end of period	24.45	19.88	18.77	15.12	14.8	13.81

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4.57	1.11		4.57	1.11	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-4.47	-0.99				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	-4.15	0		0	0	
Total disposals tangible assets	-4.15	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	4.25	0.12		4.57	1.11	
Tangible assets at end of period	9.33	5.08	4.96	24.45	19.88	18.77

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				10.12	14.21	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	4.47	0.99		-5.81	-1.2	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	4.15	0		0.18	0	
Total disposals tangible assets	4.15	0		0.18	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.32	0.99		4.13	13.01	
Tangible assets at end of period	15.12	14.8	13.81	20.46	16.33	3.32

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10.12	14.21				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				5.81	1.2	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		-0.18	0	
Total disposals tangible assets	0	0		-0.18	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	10.12	14.21		5.99	1.2	
Tangible assets at end of period	38.86	28.74	14.53	18.4	12.41	11.21

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

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	48.43		0	48.43	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-17.46	-8.62				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	-0.43	0		0	0	
Total disposals tangible assets	-0.43	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-17.03	39.81		0	48.43	
Tangible assets at end of period	38.44	55.47	15.66	82.82	82.82	34.39

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

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	48.43	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	17.46	8.62		-17.46	-8.62	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0.43	0		-0.43	0	
Total disposals tangible assets	0.43	0		-0.43	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	17.03	8.62		-17.03	39.81	
Tangible assets at end of period	44.38	27.35	18.73	38.44	55.47	15.66

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	48.43				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				17.46	8.62	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0.43	0	
Total disposals tangible assets	0	0		0.43	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	48.43		17.03	8.62	
Tangible assets at end of period	82.82	82.82	34.39	44.38	27.35	18.73

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	14.75	28.15		14.75	28.15	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-18.03	-19.19				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	-2.19	0		0	0	
Total disposals tangible assets	-2.19	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-1.09	8.96		14.75	28.15	
Tangible assets at end of period	19.64	20.73	11.77	113.02	98.27	70.12

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	18.03	19.19		-0.06	-0.08	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	2.19	0		0	0	
Total disposals tangible assets	2.19	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	15.84	19.19		-0.06	-0.08	
Tangible assets at end of period	93.38	77.54	58.35	0.26	0.32	0.4

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0.06	0.08	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0.06	0.08	
Tangible assets at end of period	3.49	3.49	3.49	3.23	3.17	3.09

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Building Furniture & Fixtures Computer Lab Assets Plant & Machinery Vehicles	Lab Assets		Building Furniture & Fixtures Computer Lab Assets Plant & Machinery Vehicles	Lab Assets	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-0.06	-0.08				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-0.06	-0.08		0	0	
Tangible assets at end of period	0.26	0.32	0.4	3.49	3.49	3.49

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Building Furniture & Fixtures Computer Lab Assets Plant & Machinery Vehicles	Lab Assets	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	0.06	0.08	
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	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	0.06	0.08	
Tangible assets at end of period	3.23	3.17	3.09

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (12) [See below]	Textual information (13) [See below]
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]

Textual information (12)

Disclosure of notes on tangible assets explanatory [Text Block]

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT

Description	-----GROSS BLOCK-----		-----DEPRECIATION-----		-----NET BLOCK-----			
	As at 1-Apr-2022	Additions	Transfer / Adjustment	As at 31-March-2023	As at 1-Apr-2022	Additions	Deletions / Adjustment	As at 31-March-2023
A. PROPERTY, PLANT AND EQUIPMENT								
Building	236.66	0.99		237.65	0.56	11.55	0.00	12.11
Furniture & Fixtures	28.74	10.12	0.00	38.85	12.41	5.81	-0.18	18.40
Computer	98.27	14.75	0.00	113.02	77.54	18.03	2.19	93.38
Lab Assets	3.49	0.00	0.00	3.49	3.17	0.06	0.00	3.23
Plant & Machinery	19.88	4.57	0.00	24.45	14.80	4.47	4.15	15.11
Vehicles	82.82	0.00	0.00	82.82	27.35	17.46	0.43	44.38
Total	469.85	30.43	0.00	500.28	135.83	57.37	6.59	186.61
Add: Capital Work in Progress		32.81	0.00	32.81	0.00	0.00	0.00	0.00
Total Current year	469.85	63.24	0.00	533.09	135.83	57.37	6.59	186.61
Total Previous Year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83

Textual information (13)

Disclosure of notes on tangible assets explanatory [Text Block]

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT							(In Lakhs)	
Description	-----GROSS BLOCK-----		-----DEPRECIATION-----		-----NET BLOCK-----			
	As at 1-Apr-2021	Additions	Deletions	As at 31-March-2022	As at 1-Apr-2021	Additions	Deletions / Adjustment	As at 31-March-2022
A. PROPERTY, PLANT AND EQUIPMENT								
Building	0.00	236.66		236.66	0.00	0.56		0.56
Furniture & Fixtures	14.53	14.20	0.00	28.74	11.21	1.20	0.00	12.41
Computer	70.12	26.92	0.00	97.04	58.35	19.19	0.00	77.54
Lab Assets	3.49	0.00	0.00	3.49	3.09	0.08	0.00	3.17
Plant & Machinery	18.77	2.34	0.00	21.11	13.81	0.99	0.00	14.80
Vehicles	34.39	48.43	0.00	82.82	18.73	8.62	0.00	27.35
Total PPE	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Current year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Previous year								

Textual information (14)

Disclosure of accounting policy on tangible assets [Text Block]

Fixed Assets and Depreciation:
Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost of asset includes taxes, duties, freight and other incidental expenses related to acquisition and installation in order to bring the assets to working condition for their intended use but excludes the element of input tax credit received / receivable.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

Textual information (15)

Disclosure of accounting policy on tangible assets [Text Block]

Fixed Assets and Depreciation:
Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost of asset includes taxes, duties, freight and other incidental expenses related to acquisition and installation in order to bring the assets to working condition for their intended use but excludes the element of input tax credit received / receivable.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.

[201100] Notes - Intangible assets

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

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

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

[200400] Notes - Non-current investments

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

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

Classification of non-current investments [Axis]	Long term Investments		Long term Investments-Ashwamedha Kar Solar	
	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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Trade investments	Trade investments	Trade investments	Trade investments
Nature of non-current investments	(A) Long Term - Trade (Unquoted) - at cost	(A) Long Term - Trade (Unquoted) - at cost	Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost	Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost
Non-current investments	5	5	0	0.1
Name of body corporate in whom investment has been made	TJSB Sahakari Bank Limited	TJSB Sahakari Bank Limited	Ashwamedha Kar Solar	Ashwamedha Kar Solar

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Aggregate amount of quoted non-current investments	5	5.1
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (16)

Disclosure of notes on non-current investments explanatory [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of INR50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
9998 shares of Rs. 10 each of M/s Ashwamedha Kar Solar	0.00	0.10
	5.00	5.10

Textual information (17)

Disclosure of notes on non-current investments explanatory [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of ?50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
1000 shares of Rs. 10 each of M/s Insolare2 Energy Private Limited	0.00	0.00
	5.00	5.00

Textual information (18)

Accounting policy for determination of carrying amount of investments [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of INR50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
9998 shares of Rs. 10 each of M/s Ashwamedha Kar Solar	0.00	0.10
	5.00	5.10

Textual information (19)

Accounting policy for determination of carrying amount of investments [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of ?50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
1000 shares of Rs. 10 each of M/s Insolare2 Energy Private Limited	0.00	0.00
	5.00	5.00

[200500] Notes - Current investments

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]		
Accounting policy for determination of carrying amount of investments [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

Textual information (20)

Accounting policy for determination of carrying amount of investments [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of INR50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
9998 shares of Rs. 10 each of M/s Ashwamedha Kar Solar	0.00	0.10
	5.00	5.10

Textual information (21)

Accounting policy for determination of carrying amount of investments [Text Block]

NOTE 11 : NON-CURRENT INVESTMENTS		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of ?50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
1000 shares of Rs. 10 each of M/s Insolare2 Energy Private Limited	0.00	0.00
	5.00	5.00

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

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances given to other companies [Member]	Loans advances given suppliers [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	Unsecured considered good [Member]
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	17.76	17.67	316.4	815.41
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	17.76	17.67	316.4	815.41
Nature of other loans and advances			Advances for Property Purchase	
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]	Loans advances given employees [Member]		Claims recoverable [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2022	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	759.46	140.67	151.36	2.34
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	759.46	140.67	151.36	2.34
Nature of other loans and advances				Other recoverable
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
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]
Classification of loans and advances [Axis]	Other loans and advances, others [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]
	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]	
Loans and advances notes [Abstract]	
Loans and advances [Abstract]	
Disclosure of loans and advances [LineItems]	
Loans and advances, gross	5.33
Allowance for bad and doubtful loans and advances	0
Loans and advances	5.33
Nature of other loans and advances	Other recoverable
Details of loans and advances due by directors, other officers or others [Abstract]	
Loans and advances due by directors	0
Loans and advances due by other officers	0
Total loans and advances due by directors, other officers or others	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]	
Total loans and advances due by firms or companies in which any director is partner or director	0

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

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	60.6	3.15	4.4	44.43
Provision leave encashment	13.99	0	7.06	6.92
Provision other employee related liabilities			(A) 10	(B) 8.7
Total provisions for employee benefits	74.59	3.15	21.46	60.05
Provision for corporate tax [Abstract]				
Provision for other tax	0	3.83	0	(C) 3.41
Total provision for corporate tax	0	3.83	0	3.41
CSR expenditure provision	0	0	0	0
Total provisions	74.59	6.98	21.46	63.46

Footnotes

(A) Bonus Payable

(B) Bonus Payable

(C) Provision for Income Tax

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

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	2,242.84	6,324.3	2,242.84	6,324.3
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	(A) 2,242.84	(B) 6,324.3	2,242.84	6,324.3
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

Footnotes

(A)

NOTE 14 : TRADE RECEIVABLES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Considered good - Secured	-	-
Considered good - Unsecured	1993.18	6324.30
	1993.18	6324.30

(B)

NOTE 14 : TRADE RECEIVABLES

(In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Considered good - Secured	-	-
Considered good - Unsecured	6324.30	995.81
	6324.30	995.81

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Work-in-progress [Member]	Stock-in-trade [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,523.65	(A) 180.25	1,209.21	314.44
Mode of valuation			Work in Prgress	Stock in Hand

Footnotes

(A)

NOTE 13 : INVENTORIES		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Stock in Hand	180.25	877.98
(As certified by Management)		
	180.25	877.98

Classification of inventories [Table] ..(2)

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

Classification of inventories [Axis]	Stock-in-trade [Member]
	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Inventories [Abstract]	
Classification of inventories [Abstract]	
Details of inventories [LineItems]	
Inventories	180.25
Mode of valuation	Stock in Hand

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Excise duty payable	238.63	308.48
Public deposit payable, current	0	0
Total other payables, current	238.63	308.48
Advance received from customers	249.66	27.64
Accrued salary payable	258.32	232.21
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	11.96	86.33
Total other current liabilities	(A) 758.57	(B) 654.66
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	(C) 865.61	(D) 862.42
Other deposits with banks	1.91	466.59
Total balance with banks	867.52	1,329.01
Cash on hand	2.45	3.57
Total cash and cash equivalents	869.97	1,332.58
Total cash and bank balances	(E) 869.97	(F) 1,332.58
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	(G) 678	(H) 217.47
Total other current assets	(I) 678	(J) 217.47
Nature of other current assets	TDS & TCS Receivable GST Credit VAT Input Credit Prepaid Expenses	TDS & TCS Receivable GST Credit VAT Input Credit Prepaid Expenses

Footnotes

(A)

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	As on 31st March 2023	As on 31st March 2022
Duties and Taxes	238.63	308.48
Salaries Payable	258.32	232.21
Other Liabilities	11.95	86.34
Advance from Customers	249.66	27.64
	758.57	654.66

(B)

NOTE 8 : OTHER CURRENT LIABILITIES (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Duties and Taxes	308.48	41.86
Salaries Payable	240.90	270.46
Advance from Customers	27.64	682.81
	577.02	995.13

(C)

In fixed deposit offered as Margin Money for the BG/LC	750.60
In fixed deposit offered as Security to Banks	115.00

(D)

In fixed deposit offered as Margin Money for the BG/LC	862.43
In fixed deposit offered as Security to Banks	0.00

(E)

NOTE 15 : CASH & CASH EQUIVALENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
(A) Cash in hand	2.45	3.57
(B) Balances with Banks		
In Current accounts	1.91	466.59
In fixed deposit offered as Margin Money for the BG/LC	750.60	862.43
In fixed deposit offered as Security to Banks	115.00	0.00
	869.97	1332.58

(F)

NOTE 15 : CASH & CASH EQUIVALENTS

(In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
(A) Cash in hand	3.57	2.90
(B) Balances with Banks		
In Current accounts	466.66	71.98
In Bank Guarantee Margin Deposit accounts	862.43	305.02
	1332.65	379.90

(G)

NOTE 17 : OTHER CURRENT ASSETS

Particulars	As on 31th Mar 2023	As on 31st March 2022
TDS & TCS Receivable	321.67	79.78
GST Credit	328.19	117.95
VAT Input Credit	1.10	3.34
Prepaid Expenses	27.04	16.39
	678.00	217.47

(H)

NOTE 17 : OTHER CURRENT ASSETS

(In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
TDS & TCS Receivable	79.78	46.78
GST Credit	117.95	66.84
VAT Input Credit	3.34	4.69
Prepaid Expenses	16.39	2.35
	217.47	120.65

(I)

NOTE 17 : OTHER CURRENT ASSETS

Particulars	As on 31th Mar 2023	As on 31st March 2022

TDS & TCS Receivable	321.67	79.78
GST Credit	328.19	117.95
VAT Input Credit	1.10	3.34
Prepaid Expenses	27.04	16.39
	678.00	217.47

(J)

NOTE 17 : OTHER CURRENT ASSETS

		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
TDS & TCS Receivable	79.78	46.78
GST Credit	117.95	66.84
VAT Input Credit	3.34	4.69
Prepaid Expenses	16.39	2.35
	217.47	120.65

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
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	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]

Textual information (22)

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

NOTE :1 SIGNIFICANT ACCOUNTING POLICIES:
ACCOUNTING CONVENSION: Consolidated Financial statements are prepared under the historical cost convention and on accrual basis of accounting and going concern concept, in accordance with the generally accepted accounting principles in India and the relevant provisions of the Companies Act, 2013, including accounting standards notified therein, except otherwise stated.
The company follows mercantile system of accounting and hence all expenses and Incomes are accounted on accrual basis.
USE OF ESTIMATES:
The preparation of Consolidated financial statements requires management to make estimates and assumptions that effect the reported amounts of assets & liabilities, the disclosure of contingent assets & liabilities on the date of financial statements & the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in the current & future periods.
REVENUE RECOGNITION:
Revenue from sale of Services, traded goods and Annual Operation & Maintenance Contract & Warranty is recognized when the substantial risks and rewards of ownership are transferred to the buyer under the terms of the contract and a reasonable expectation of collection of the sale consideration from the customer exists.
PROPERTY, PLANT AND EQUIPMENT:
Property, plant and equipment are stated at cost net of recoverable taxes, trade discount and rebates, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price, including duties and other non-refundable taxes or levies and directly attributable cost of bringing the asset to its working condition and indirect costs specifically attributable to construction of a project or to the acquisition of fixed asset. Subsequent expenditure related to an item of tangible asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. Assets retired from active use are carried at lower of book value and estimated net realizable value.
DEPRECIATION AND AMORTISATION:
The Company provides for depreciation on tangible assets to the extent of depreciable amount on written down value method. Depreciation is provided based on useful life and residual value of the assets as prescribed in Schedule II to the Companies Act, 2013
Depreciation on additions to assets or on sale / discardment of assets is provided on pro rata basis from the month in which assets have been put to use, up to the month prior to

the month in which assets have been disposed off. Depreciation on additions to assets is provided over the residual life of the respective asset.

INVENTORIES
Raw materials, work in progress stock and Service Stock are taken and valued at lower of cost or net realizable value on FIFO basis after providing for obsolescence if any as confirmed and submitted by the management.
Stores and Spares are treated as consumed in the year of purchase.
FOREIGN CURRENCY TRANSACTIONS
Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction.
TAXATION:
Provision for current tax is made after taking into consideration benefits admissible under the provisions of the Income-tax Act, 1961.
Deferred tax resulting from timing difference between taxable income and accounting income is accounted for using the tax rates and laws that have been enacted or substantially enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a reasonable certainty that the assets will be realized in future.
The deferred tax liability as at 31st March 2023 comprise of following: - (In ? Lakhs)

Particulars	Accumulates as at 01/04/2022	Charge/(credit) during the year	Balance as at 31/03/2023
Net deferred Tax Liability/(Asset)	5.13	(14.33)	(9.20)

PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS:
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. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

EMPLOYEE BENEFITS:
Defined Contribution Plans : Retirement Benefits in the form of Provident Fund, Family Pension Fund and Employees' State Insurance Fund which are defined contribution schemes are charged to the Profit & Loss account.
Defined benefits Plans : The company has decided to account for such gratuity liability on basis of Actuaries valuation report.
Leave Encashment: Leave encashment provision is accounted in Books of Accounts as per Actuaries report basis.

Doubtful Debts & Sundry balances
Doubtful debts and Sundry balances which in the opinion of the management are considered doubtful of recovery/payment are reviewed at year end and accounted accordingly.

RELATED PARTY TRANSACTION: (In ? Lakhs)

Year	2022-23	2022-23	2021-22	2021-22
Particulars	Key Management Personnel	Other Related Party	Key Management Personnel	Other Related Party
Rendering Operation and Maintenance Services	-	-	-	16.79
Director Remuneration	232.92	-	145.31	-
Advances given	-	-	-	0.43
Total	232.92	-	145.31	17.21

CONTINGENT LIABILITIES: (In ? Lakhs)

Particulars	As on 31st March 2023	As on 31st March 2022
Contingent Liabilities:		
A. Guarantee given by the Bank on behalf of Company		
TJSB Bank	123.89	314.65
Bank of Baroda	15.13	170.63
ICICI Bank	199.11	-
B. Disputed Statutory Dues under		
VAT Appeal -GUJARAT (01.04.17 to 30.06.17)	23.00	
CGST -Karnataka Goods and Service Tax – Adjudication(01.07.17 to 31.03.18)	105.74	105.73
SGST – Maharashtra FY 2017-18 & FY 2018-19	28.30	9.52
SGST – Telangana FY 2017-18 & FY 2018-19 & FY 2019-20	9.50	-

#Above Disputed Statutory Dues under the Karnataka Goods and Service Tax and Telengana & Maharashtra are under Adjudication with the respective Range offices.		
TOTAL	504.67	605.37

Earnings Per Share:

Particulars	31/03/2023	31/03/2022
No. of Equity shares (In ? Lakhs)	8.00	8.00
Nominal value of shares	10	10
Profit after tax (In ? Lakhs)	622.92	1467.97
Earnings per share	77.86	183.50

The balances of Sundry Creditors, Sundry Debtors, Loans & advances are subject to confirmation of parties concerned. In the absence of such confirmations, the entries recorded in the books of accounts have been relied upon and therefore such balances are as per the books of the accounts of the company. And necessary adjustments, if any, shall be made on the settlement of the outstanding balances.

The Micro & Small and Medium Enterprise Development Act, 2006 requires certain disclosures to be made relating to Micro, Small & medium Enterprises. The company is compiling relevant information from its creditors.
Figures are rounded to the nearest rupee and previous year figures are regrouped, reclassified and rearranged wherever necessary.
Valuation of Work in Progress:

1. The Company's Management has identify and valued Total work in progress at various sites of Rs. 12,10,45,163 as on 31.03.2023

Out of the total work in progress of Rs.12,10,45,163 company's management has identify and confirm that actual Expenses incurred at various sites which are ongoing projects as on 31.03.2023 (projects - Apl Apollo, Ashwamedha Karnataka,-Hero Fututres, Ashwamedha -Karnataka-Total energies, Voltalia- All are Solar Park which are on going projects) of Rs. 8,60,87,429. Which is valued and certified by the management.
Remaining amount work in progress of Rs.3,49,57,734 valuation carried out by Certified engineer on behalf of the management.
2. Valuation of Remaining amount of work in progress of Rs.3,49,57,734 by Certified engineer on behalf of the management
Valuation of Work in Progress at various sites of the company is carried out by certified engineer as on 31.03.2023.

Certified engineer has valued working in progress on the basis of
1. Copy of work order i.e Expenses Incurred during the year but sales invoice not issued during the year.
2. Copy of commissioning certificate issued by the government authorities in the month of April 2023.
3. Certified engineer carried out valuation of work in progress and valued work in progress at Rs. 3,14,62,342 as on 31.03.2023.
i) The company has given Staff Advances to Mrs. Swetha Dabbara for Medical Emergency Expenditures/ social requirements during F Y 2021-22 Rs. 1,18,85,825. Against this advances employee has executed a simple mortgage of a land -plot which is located at the Anantpur and considered good
As per the company's confirmation same are recoverable so, no provision had made as on 31.03.23

ii)The Company has given advances to Mr. Rakesh Chhangani (who is employee of the company)and M/s Regenesis Technologies Private Limited:
The Company has given Loans to Mr. Rakesh Chhangani of Rs.885950 and M/s. Regenesis Technologies of Rs.3356420 for the purpose of ge tti ng Lease Deed in name of the upcoming Solar Park at the UP (Voltalia). The said funds will be recovered on sell of the solar park to the SPV to IPP or Developer.

The company has incorporated a subsidiary company, Ashwamedha Kar Solar Private Limited, on 28-11-2022. (CIN-U40200KA2022PTC168388)

As per our attached report of even date
For, Shreekant S. Shah & Co. For and on behalf of the Board
Chartered Accountants Insolare Energy Private limited
FRN: 110177W

(Shreekant S. Shah) (Navashil V. Sharma) (Dipakkumar A. Patel)
Partner Director Director

Mem No: 038215 (DIN 06702417) (DIN 08135197)
Place: Ahmedabad Place: Ahmedabad
Date: 05/09/2023 Date: 05/09/2023

NOTE 2 : SHARE CAPITAL

(In INR Lakhs)

Particulars		As on 31st March 2023	As on 31st March 2022	As on 31st March 2021
		INR	INR	INR
AUTHORISED				
8,00,000 Equity Shares of Rs.10/- each	80.00	80.00	80.00	
20,000 Preference Shares of Rs.100/- each	20.00	20.00	20.00	
		100.00	100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP				
8,00,000 Equity Shares of Rs.10/- each fully paid up	80.00	80.00	80.00	
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	0.00	20.00	
		80.00	80.00	100.00

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

b. Reconciliation of the number of shares outstanding and the amount of share capital as at: (In INR Lakhs)

Equity Shares	As on 31st March 2023		As on 31st March 2022	
	No. of Shares	INR	No. of Shares	INR
Number of shares - Opening	8.00	80.00	8.00	80.00
Add: Shares issued	0.00	0.00	0.00	0.00
Number of shares - Closing	8.00	80.00	8.00	80.00

Preference Shares	As on 31st March 2023		As on 31st March 2022	
	No. of Shares	INR	No. of Shares	INR
Number of shares - Opening	0.00	0.00	0.20	20.00
Add: Shares issued / (Redemed)	0.00	0.00	-0.20	-20.00
Number of shares - Closing	0.00	0.00	0.00	0.00

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2023		As on 31st March 2022	
	No. of		No. of	

	shares	% held	shares	% held
Dr. Sunit Tyagi	3.42	42.75%	3.58	44.75%
Hemanshu D.Bhatt	1.89	23.57%	1.89	23.57%
Navashil V. Sharma	1.89	23.57%	1.89	23.57%

d. There are no Shares held by Holding Company / Subsidiaries of ultimate Holding Company.

e. There are no Shares reserved for issue under Options and Contracts/Commitments for the sale of Shares/Disinvestment including the terms and amounts

f. There is no Convertible Securities outstanding at the end of reporting period

NOTE 3 : RESERVES & SURPLUS

Particulars	As on 31st March 2023	As on 31st March 2022
Surplus in the statement of profit and loss		
Opening Balance	1357.97	-80.00
Add:- Profit for the year	622.92	1467.97
Less: Buy Back Of Preference Share	0.00	-10.00
Less: Transfer to captial Redemption Reserve	0.00	-20.00
Closing Balance	1980.88	1357.97

Capital Redemption Reserve		
Opening Balance	20.00	0.00
Add-Transferred from Profit & Loss Account	0.00	20.00
Closing Balance	20.00	20.00

NOTE 4 : LONG TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
Secured Borrowings		
Loans from Banks	396.09	227.27
	396.09	227.27
Unsecured Borrowings		
Loans under the ECGL from Bank and NBFC	241.21	230.12
Unsecured Loans from Banks and NBFCs	176.42	153.37
	417.63	383.48
Amount disclosed under the head “Other Current Liabilities - Current maturities of Long - Term Debt" (Note no. 8)	-254.64	-170.75
	559.09	440.00

NOTE 5 : OTHER LONG TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st March 2022

A. Gratuity	60.60	3.15
B. Leave Encashment	13.99	3.83
	74.59	6.98

NOTE 6 : SHORT TERM BORROWINGS

Particulars	As on 31st March 2023	As on 31st March 2022
Secured Borrowings		
A.Loans repayable on demand		
from Banks		
Bank Overdraft	966.28	948.18
Unsecured Borrowings		
Loans repayable on demand		
From Banks & NBFC'S		
From Other Parties	158.10	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	254.64	170.75
	1379.02	1293.03

NOTE 7 : TRADE PAYABLES

Particulars	As on 31st March 2023	As on 31st March 2022
i) Due to micro and small enterprises	33.82	1.25
ii) Due to others	2060.29	5405.06
	2094.11	5406.31

NOTE 8 : OTHER CURRENT LIABILITIES

Particulars	As on 31st March 2023	As on 31st March 2022
Duties and Taxes	238.63	308.48
Salaries Payable	258.32	232.21
Other Liabilities	11.95	86.34
Advance from Customers	249.66	27.64
	758.57	654.66

NOTE 9 : SHORT TERM PROVISIONS

Particulars	As on 31st March 2023	As on 31st March 2022

Gratuity Payable	4.40	44.43
Leave Encashment Payable	7.06	6.92
Bonus Payable	10.00	8.70
Provision for Income Tax	0.00	3.42
	21.47	63.46

CURRENT TRADE PAYABLES AGEING SHEDULE AS AT 31-03-2023

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than	1-2	2-3	More than	31-03-2023
			1 year	years	years	3 years	
(i) MSME	0.00		33.82				33.82
(ii) Others	6.04		2049.71	10.57			2060.29
(iii) Disputed						0.00	
dues - MSME						0.00	
(iv) Disputed						0.00	
dues - Others						0.00	
							0.00
Total	6.04	0.00	2083.53	10.57	0.00	0.00	2094.10

NOTE 14 (CONTD.)

CURRENT TRADE RECEIVABLE AGEING SHEDULE AS AT 31-03-2023

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than 1 year	1-2 years	2-3 years	More than 3 years	31-03-2023
(i) Undisputed Trade Receivables 'Considered 'good	2110.80	102.70	29.34		2242.84		
							0.00
							0.00
(ii) Undisputed Trade Receivables 'Considered 'doubtful	0.00	0.00	0.00		0.00		
							0.00
							0.00
Total	0.00	0.00	2110.80	102.70	29.34	0.00	2242.84

CURRENT TRADE PAYABLES AGEING SHEDULE AS AT 31-03-2022

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than	1-2	2-3	More than	31-03-2022
			1 year	years	years	3 years	
(i) MSME			1.25	0.00	0.00		1.25
(ii) Others			5491.40				5491.40
(iii) Disputed		0.00				0.00	
dues - MSME						0.00	
(iv) Disputed						0.00	
dues - Others						0.00	
							0.00
Total	0.00	0.00	5492.65	0.00	0.00	0.00	5492.65

NOTE 14 (CONTD.)

CURRENT TRADE RECEIVABLE AGEING SHEDULE AS AT 31-03-2022

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than	1-2	2-3	More than	31-03-2022
			1 year	years	years	3 years	

(i) Undisputed Trade Receivables 'Considered 'good	6256.04	48.09	20.17	0.00	6324.30		
							0.00
							0.00
(ii) Undisputed Trade Receivables 'Considered 'doubtful	0.00	0.00	0.00	0.00	0.00		
							0.00
							0.00
Total	0.00	0.00	6256.04	48.09	20.17	0.00	6324.30

NOTE 11 : NON-CURRENT INVESTMENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of INR50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
9998 shares of Rs. 10 each of M/s Ashwamedha Kar Solar	0.00	0.10
	5.00	5.10

NOTE 12 : DEFERRED TAX ASSET (NET)

Particulars	As on 31th Mar 2023	As on 31st March 2022

Deferred Tax (Liability)/ Asset	9.20	-5.13
Deferred Tax (Liability)/ Asset	9.20	-5.13

NOTE 13 : INVENTORIES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Stock in Hand	314.44	180.25
Work in Prgress	1209.21	0.00
(As certified by Management)		
	1523.65	180.25

NOTE 14 : TRADE RECEIVABLES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Considered good - Secured	-	-
Considered good - Unsecured	2242.84	6324.30

	2242.84	6324.30

NOTE 15 : CASH & CASH EQUIVALENTS

Particulars	As on 31th Mar 2023	As on 31st March 2022
(A) Cash in hand	2.45	3.57
(B) Balances with Banks		
In Current accounts	1.91	466.59
In fixed deposit offered as Margin Money for the BG/LC	750.60	862.43
In fixed deposit offered as Security to Banks	115.00	0.00
	869.97	1332.58

NOTE 16 : SHORT-TERM LOANS & ADVANCES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Unsecured, considered good		
Advances for Property Purchase	316.39	-
Advance to Supplier & Contractor	815.41	759.46
Loan and Advance to Employees	140.67	151.36
Deposits	17.76	17.67
Other recoverable	2.34	5.33

	1292.58	933.80

NOTE 17 : OTHER CURRENT ASSETS

Particulars	As on 31th Mar 2023	As on 31st March 2022
TDS & TCS Receivable	321.67	79.78
GST Credit	328.19	117.95
VAT Input Credit	1.10	3.34
Prepaid Expenses	27.04	16.39
	678.00	217.47

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT

Description	-----GROSS BLOCK-----		-----DEPRECIATION-----		-----NET BLOCK-----			
	As at 1-Apr-2022	Additions	Transfer / Adjustment	As at 31-March-2023	As at 1-Apr-2022	Additions	Deletions / Adjustment	As at 31-March-2023
A. PROPERTY, PLANT AND EQUIPMENT								
Building	236.66	0.99		237.65	0.56	11.55	0.00	12.11
Furniture & Fixtures	28.74	10.12	0.00	38.85	12.41	5.81	-0.18	18.40
Computer	98.27	14.75	0.00	113.02	77.54	18.03	2.19	93.38

Lab Assets	3.49	0.00	0.00	3.49	3.17	0.06	0.00	3.23
Plant & Machinery	19.88	4.57	0.00	24.45	14.80	4.47	4.15	15.11
Vehicles	82.82	0.00	0.00	82.82	27.35	17.46	0.43	44.38
Total	469.85	30.43	0.00	500.28	135.83	57.37	6.59	186.61
Add: Capital Work in Progress		32.81	0.00	32.81	0.00	0.00	0.00	0.00
Total Current year	469.85	63.24	0.00	533.09	135.83	57.37	6.59	186.61
Total Previous Year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

NOTE 19 : OTHER INCOME

Particulars	As on 31th Mar 2023	As on 31st March 2022
Interest income	44.20	27.04
Discount received	0.54	3.36
Dividend on TJSB Shares	0.91	0.76
Gratuity -Excess Provision Written back	1.47	23.26
Leave Encashment- Excess Provision Written back	0.00	14.89
Exchange Rate Difference on Foreign Currency	5.49	3.59
	52.62	72.90

NOTE 20 : COST OF MATERIAL AND SERVICES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Inventory at the beginning of the year	180.25	877.98
Add : Purchase of Product	15795.55	11923.28
Add : Purchases of material for Engineering, Procurement and Construction	4620.86	5554.57
Add: Contracting and Services	2786.08	1947.96
	23382.75	20303.79
Less: Inventory at the end of the year	1523.65	180.25
	21859.10	20123.53

NOTE 21 : PROJECT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Technical Professional Fees	105.78	134.53
Freight & Transporation Charges	134.62	129.29
Custom Duty Charges	0.96	29.27
Equipment Hiring Charges	11.09	3.51
Travelling Expense	148.46	96.17
Site Expense	142.65	90.16
	543.56	482.93

NOTE 22 : EMPLOYEE BENEFIT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Salaries & Allowances	1216.77	748.21
Contribution to Provident Fund & ESIC	45.02	29.74
Gratuity	22.33	0.00
Leave Encashment	11.99	0.00
Staff Welfare Expenses	11.05	6.61
	1307.16	784.56

NOTE 23 : FINANCE COST

Particulars	As on 31th Mar 2023	As on 31st March 2022
Bank Charges	2.53	1.65
Commission On BG & LC	20.86	10.14
Interest on Borrowings	57.44	59.71
Interest on Over Draft	100.02	72.44
Other Finance & Interst charges	24.17	2.53
	205.01	146.48

NOTE 24 : OTHER EXPENSES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Commission & Brockerage Charges	0.50	7.81
Communication Expenses	1.95	2.49
Computer Software & Repairs Expenses	1.96	8.61
Electricity Charges	4.85	2.84
General Marketing Exp	25.39	3.89
Recruitment Expenses	5.90	9.61
Interest on Direct Tax	2.95	3.63

Interest on Indirect Tax	1.13	0.33
Miscellaneous Expenses	15.07	9.86
Office Expenses	6.90	3.16
Postage & Couriers	4.68	3.93
Printing & Stationary	4.20	3.07
Legal, Professional and Consultancy Charges	45.02	38.64
Insurance	72.62	20.65
Rates and Taxes	1.87	32.14
Rent	24.12	23.10
Repair and Maintanance-other	7.00	4.72
Auditor's Remuneration	3.50	3.25
Sundry Balances Written off	31.92	282.63
Short of Power Generation Exps.	0.00	5.42
Loss due to theft or Cyclone	26.79	0.00
Donation / Corporate Social Responsibility	15.00	25.90
	303.33	495.67

NOTE 25 : CURRENT TAX

Particulars	As on 31th Mar 2023	As on 31st March 2022
Provision for Income Tax	219.50	371.10
Income Tax Expense for Earlier Years	0.00	-0.11

	219.50	370.99

NOTE 26 : LOAN FROM BANKS

(A) Secured Loans

(i) Non-Current Secured Loans includes the Loans by hypothecation of Assets (Offices and Car) Purchased. The details of the same is hereunder :

Sr. No.	Name of Lender	Rate of Interest	Amour outstar (In INI Lakhs)
1	HDFC Bank Ltd	8.40%	9.32
2	ICICI Bank Limited	9.50%	153.21
3	TJSB Sahkari Bank Limited	10.50%	16.50
4	TJSB Sahkari Bank Limited	8.00%	16.14
5	ICICI Bank Limited	9.50%	200.92
	Total		396.09

(ii) Secured Facility as availed under Emergency Credit Guarantee Scheme, Guaranteed by Government of India without additional Collateral facility.

Sr. No.	Name of Lender	Rate of Interest	Amour outstar (In INI Lakhs)
1	ICICI Bank Limited	9.50%	150.00

2	Aaditya Birla Capital Ltd (ECGL)	12.60%	1.96
3	Clix Capital Services Private Limited (ECGL)	11.80%	1.89
4	Deutsche Bank (ECGL)	7.00%	2.79
5	Fullerton India Credit Limited	11.70%	1.96
6	Indostar Capital Finance Ltd	11.70%	2.94
7	Indusind Bank Ltd (ECGL)	8.20%	3.87
8	Kotak Mahindra Bank Ltd (ECGL)	6.80%	2.14
9	Magma Fincorp Ltd (ECGL)	11.70%	2.54
10	Standard Chartered Bank Ltd (ECGL)	7.70%	6.34
	Total		176.42

(B) Unsecured Loans

Sr. No.	Name of Lender	Rate of Interest	Amour outstar (In INI Lakhs)
1	Bajaj Finance Ltd	17.50%	19.95
2	IDFC First Bank Ltd	19.00%	0.70
3	Clix Capital Services Private Limited	17.00%	1.65
4	Cholamandalam Investment & Finance Co. Ltd	18.50%	20.18
5	Fullerton India Credit Limited	19.00%	1.92
6	HDFC Bank Ltd	18.00%	35.33
7	Indostar Capital Finance Ltd	18.50%	1.49

8	Indusind Bank Ltd	18.50%	14.44
9	Kotak Mahindra Bank Ltd	18.00%	100.00
13	Standard Chartered Bank Ltd	13.00%	4.75
14	Tata Capital Limited	18.50%	40.80
	Total		241.21

NOTE:27 Security Particulars of Secured Loan:

Office No : 608/609 and 314 Located at Lilamani Corporate Heights, Nr. Ramapir BRTS Bus Stop, Old Vadaj, Ahmedabad - 380013.

Office No: 501 to 505, Altimus, Behind Dinesh Hall, Ashram Road, Ahmedabad - 380009.

Security Particulars of Working Capital Loan:

A. Working Capital facilities from Bank of Baroda is secured by:
i.Hypothecation of following Director' property:
- Villa no.202, Phase 1, Adarsh Palm Meadows Layout, Nallurahalli, Ramagondanahalli Dhakale, HAL Airport, White feild Road Bangalore- 560066.

B. Working Capital Loans from ICICI Bank Limited is secured by:
i. Hypothecation of Stock & Book Debts
ii. Hypothecation of following Director' property:
- Apt A2 3044 4th floor, shobha dalia, Bellundur village Bangalore.
- Flat No.202, 2nd floor, Agam Tower, Vatsalya Co-operative Society, Bodakdev, Ahmedabad
- Apt 4123, 12th floor, 5. Prestige Notinghill Apartments, Near Meenakshi temple, Bannerghatta Road,
Bangalore
iii. Fixed Deposit for an amount of Rs. 3.50 Crores (out of which Rs. 1.15 offered by 31.03.2023).

C. Bank Guarantee and Letter of Credit(LC) from Bank of baroda is secured by:
i. 20% Margin in Fixed Deposits and
ii. Rest by Stock & Book debts purchased / raised out of LC

D. Bank Guarantee and Letter of Credit from TJSB Sahkari Bank is secured by:
i. 100% Margin in Fixed Deposits

D. Bank Guarantee and Letter of Credit from ICICI Bank Limited is secured by:
i. 15% Margin in Fixed Deposit and
ii. Rest by Stock & Book debts purchased / raised out of LC

NOTE 28 : OPERATING LEASE

Disclosure for company as lessee :

The Company has entered into operating lease, having a lease period of 5 years, with an option to renew the lease.

The future minimum lease payments are as follows	(In INR Lakhs)	
Particulars	As on 31st March 2024	As on : March 2022

Not later than one year	16.52	16.52
Later than one year and not later than five years	49.57	66.10
Later than five years	0.00	0.00

NOTE 29 : ACTIVITY IN FOREIGN CURRENCY

(In INR Lakhs)

Particulars	As on 31st March 2023	As on 31st March 2022
Expenditure in foreign currency		
Import of Goods	125.63	195.65
Import of Services	0.00	0.00
	125.63	195.65
Revenue in foreign currency		
Rendering of Services	12.05	8.21
Sale of Goods	0.00	0.00
	12.05	8.21

NOTE 30 : THE COMPANY HAS PROVIDED FOR EMPLOYEE BENEFITS AS PER ACCOUNTING STANDARD (AS) - 15 IN RESPECT OF DEFINED BENEFIT PLAN (GRATUITYAND LONG TERM COMPENSATED ABSENCE).

a) Description of the company's defined benefit plan:

The Company operates a defined benefit plan for payment of post employment benefits in the form of Gratuity and Leave Encashment. Benefits under the plan are based on pay and years of service and are vested on completion of five years of service, as provided for in the Payment of Gratuity Act, 1972. The terms of the benefits are common for all the employees of the company. At present, the Company is yet to make the required contribution to a Grauity Trust Fund.

b) Reconciliation in respect of the changes in the Present value of the obligation:

(In INR Lakhs)

Particulars		Gratuity		Leave Encashment	
		2023	2022	2023	2022
Present Value of the obligation at the beginning of the year	47.57	71.12	10.75	25.88	
Current service cost		12.53	14.80	0.00	0.00
Prior service cost		0.00	-48.13		

	Interest Cost		3.40	5.06		
	Benefits paid		-4.91	-0.28		
	Actuarial (gains) / losses	6.41	5.00	10.30	-15.12	
	Present value of the Obligation at the end of the year	65.00	47.57	21.05	10.75	
	#Note Adjustment of Benefits paid during the year is adjusted with the Current service cost, which was not part of the acturial valuation.					

c) The total expenses recognized in the statement of Profit and Loss is as follows :

(In INR Lakhs)

Particulars		Gratuity		Leave Encashment	
		2023	2022	2023	2022
Current service cost		12.53	14.80	0.00	0.00
Prior service cost		0.00	-48.13	0.00	0.00
Interest Cost		3.40	5.06	0.00	0.00
Expected return on plan assets	-4.91	-0.28	0.00	0.00	
Net Actuarial (Gain) / Loss recognized in the year	6.41	5.00	10.30	-15.12	
Amount Recognized in the Statement of Profit and Loss	17.42	-23.54	10.30	-15.12	

d) Net Asst/(Liability) Recognised in Balance Sheet

(In INR Lakhs)

Particulars		Gratuity		Leave Encashment	

		2023	2022	2023	2022
Present Value of the obligation at the end of the year	65.00	47.57	21.05	10.75	
Fair Value of plan assets as at the end of the year	0.00	0.00	0.00	0.00	
Funded Status [Surplus/(Deficit)]	-65.00	-47.57	-21.05	-10.75	
Excess of Actual over estimated	0.00	0.00	0.00	0.00	
Net Liability recognised in Balance Sheet as at March 31	-65.00	-47.57	-21.05	-10.75	

e) Principal actuarial assumptions used as at the balance sheet date:

Particulars		Gratuity (%)	Leave Encashment (%)		
		2023	2022	2023	2022
Discount Rate (per annum)	7.50%	7.25%	7.50%	7.25%	
Salary Escalation rate		7.00%	7.00%	7.00%	7.00%
Attrition rate		5.00%	5.00%	5.00%	5.00%
Expected rate of return on plan assets	0.00%	0.00%	0.00%	0.00%	

NOTE 31 : RELATED PARTIES' DISCLOSURE UNDER ACCOUNTING STANDARD (AS) - 18

The list of related parties as identified by the management are as under

(i) Names of related parties and description of relationship :

a. Key Management Personnel / Promoters	:	Mr. Sunit Dharamveer Tyagi
		Mr. Navashil Sharma
		Mr. Gopal Chandra Samanta
		Mr. Hemanshu Bhatt
		Mr. Dipakkumar Ambalal Patel
b. Other Related Parties (Includes entities in which the Directors are interested)		Igren Energy Private Limited
c. Subsidiaries		Insolare2 Energy Private Limietd
		Ashwamedha Kar Solar Private Limited

The remuneration to key management personnel does not include the provision made for Gratuity as they are determined on an actuarial basis for the company as a whole.

NOTE.32 Since the company has only one Segment i.e. Solar installation and related works, Segment reporting is not applicable.

Textual information (23)

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

Note :1 Notes to the consolidated Financial Statements
REPORTING ENTITY:
Insolare Energy Private limited(the ‘Company’) is having registered office at ASK Towers, 5th Floor Thoobarahalli Village, Varthur Hobli Bangalore KA 560037 India
PRINCIPLES OF CONSOLIDATION:
The consolidated financial statements include the accounts of “Insolare Energy Pvt Ltd” - [CIN:U45206KA2008PTC101033] and its “wholly owned” Subsidiary company ““Insolare2 Energy Pvt Ltd” – [CIN:U40300KA2020PTC137633.]
Note :1SIGNIFICANT ACCOUNTING POLICIES:
Accounting Convention:
Consolidated Financial statements are prepared under the historical cost convention and on accrual basis of accounting and going concern concept, in accordance with the generally accepted accounting principles in India and the relevant provisions of the Companies Act, 2013, including accounting standards notified therein, except otherwise stated.
Accounting policies, not specifically referred to otherwise are consistent and in consonance with the generally accepted accounting principles.
All expenses and income to the extent considered payable and receivable respectively unless stated otherwise have been accounted for on mercantile basis.
Use of Estimates
The preparation of consolidated financial statements requires management to make estimates and assumptions that effect the reported amounts of assets & liabilities, the disclosure of contingent assets & liabilities on the date of financial statements & the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in the current & future periods.
Fixed Assets and Depreciation:
Fixed assets are stated at cost of acquisition less accumulated depreciation. Cost of asset includes taxes, duties, freight and other incidental expenses related to acquisition and installation in order to bring the assets to working condition for their intended use but excludes the element of input tax credit received / receivable.
Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013.
Impairment of Fixed Assets
At each consolidated balance sheet date, the company evaluates impairment losses on the fixed assets whenever event or changes in circumstances indicate that their carrying amounts may not be recoverable. If such assets are considered to be impaired, the impairment loss is then charged to Consolidated Profit & Loss a/c for the amount by which the carrying amount of the assets exceeds its recoverable amount, which is the higher of an asset’s net selling price and value in use.
Inventories
Raw materials, work in progress stock and Service Stock are taken and valued at lower of cost or net realizable value on FIFO basis after providing for obsolescence if any as confirmed and submitted by the management.
Stores and Spares are treated as consumed in the year of purchase.

Foreign Currency Transaction
Transactions in foreign currency are accounted for at the exchange rate prevailing on the dates, the transaction takes place. Exchange gain or losses on settlement, if any, are treated as income or expenditure respectively in the profit and loss account.
Liabilities in foreign currency as well as receivable in foreign currency as on the date of Balance sheet have been restated in to Indian rupees at the rates of exchange prevailing as on the date of Balance sheet

Revenue Recognition & Expenditure
(i)Turnover: Turnover includes sale of services are recorded net of trade discounts and taxes.
(ii) Annual Operation & Maintenance Contract & Warranty:
The company has accounted AMC Income on accrual basis.

Employee Benefits
Defined Contribution Plans: Retirement Benefits in the form of Provident Fund, Family Pension Fund and Employees’ State Insurance Fund which are defined contribution schemes are charged to the Profit & Loss account.
Defined benefits Plans: The company has decided to account for such gratuity liability on basis of Actuaries valuation report.
Leave Encashment:Leave encashment provision is accounted in Books of Accounts as per Actuaries report basis.

Doubtful Debts & Sundry balances
Doubtful debts and Sundry balances which in the opinion of the management are considered doubtful of recovery/payment are reviewed at year end and accounted accordingly.

Taxes on income
Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions, where the company operates.

The tax rates and the tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date. Current income-tax relating to items recognized directly in equity is recognized in equity and not in the statement of Profit and Loss.

Deferred tax represents the tax effect of timing differences between taxable income and accounting income for the reporting period that originate in one period and are capable of reversal in one or more subsequent years. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred tax assets and deferred tax liabilities relate to the to the same taxable entity and the same taxation authority.

Contingent liabilities and Assets:

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent Assets are neither accounted for nor disclosed.

As per our attached report of even date
For, Shreekant S. Shah & Co. For and on behalf of the Board
Chartered Accountants Insolare Energy Private limited
FRN: 110177W

(Shreekant S. Shah) (Navashil V Sharma) (Dipakkumar A Patel)
Partner Director Director
Mem No: 038215 (DIN 06702417) (DIN 08135197)

Place: Ahmedabad Place: Ahmedabad

Date: 15/09/2022 Date: 15/09/2022

NOTE 2 : SHARE CAPITAL (In ? Lakhs)

Particulars			As on 31st March 2022 ?	As on 31st March 2021 ?
AUTHORISED				
8,00,000 Equity Shares of Rs.10/- each		80.00	80.00	
20,000 Preference Shares of Rs.100/- each		20.00	20.00	
			100.00	100.00
ISSUED, SUBSCRIBED AND PAID UP				
8,00,000 Equity Shares of Rs.10/- each fully paid up		80.00	80.00	
20,000 Preference Shares of Rs.100/- each fully paid up	0.00	20.00		
			80.00	100.00

a. Terms / Rights attached to Equity Shares :

The Company has equity shares having a par value of Rs.10/- per share. Each holder of Equity Shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholders in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of Equity Shares shall be entitled to receive proportionately, any of the remaining assets of the Company after distribution of all preferential amounts.

b. Reconciliation of the number of shares outstanding and the amount of share

capital as at:	(In ? Lakhs)			
Equity Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares	?	No. of Shares	?
Number of shares - Opening	8.00	80.00	8.00	80.00
Add: Shares issued	0.00	0.00	0.00	0.00
Number of shares - Closing	8.00	80.00	8.00	80.00
Preference Shares	As on 31st March 2022	As on 31st March 2021		
	No. of Shares	?	No. of Shares	?
Number of shares - Opening	0.20	20.00	0.20	20.00
Add: Shares issued / (Redemed)	-0.20	-20.00	0.00	0.00
Number of shares - Closing	0.00	0.00	0.20	20.00

c. Details of Shareholders holding more than 5% Shares in the Company

EQUITY SHARES

Name of the shareholder	As on 31st March 2022	As on 31st March 2021		
	No. of shares	% held	No. of shares	% held

Dr. Sunit Tyagi	3.58	44.75%	7.50	93.75%
Hemanshu D.Bhatt	1.89	23.57%		
Navashil V. Sharma	1.89	23.57%		

PREFERENCE SHARES

Name of the shareholder	As on 31st March 2022		As on 31st March 2021	
	No. of shares	% held	No. of shares	% held
CIIE Initiatives	-	0%	0.20	100%

d. There are no Shares held by Holding Company / Subsidiaries of ultimate Holding Company.

e. There are no Shares reserved for issue under Options and Contracts/Commitments for the sale of Shares/Disinvestment including the terms and amounts

f. There is no Convertible Securities outstanding at the end of reporting period

NOTE 3 : RESERVES & SURPLUS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021

Surplus in the statement of profit and loss		
Opening Balance	-80.80	330.60
Add:- Profit for the year	1467.67	-411.40
Less: Buy Back Of Preference Share	-10.00	0.00
Less: Transfer to captial Redemption Reserve	-20.00	0.00
Closing Balance	1356.87	-80.80
Capital Redemption Reserve		
Opening Balance	0.00	0.00
Add-Transferred from Profit & Loss Account	20.00	0.00
Closing Balance	20.00	0.00

NOTE 4 : LONG TERM BORROWINGS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Secured Borrowings		
Loans from Banks	227.27	21.23
	227.27	21.23
Unsecured Borrowings		
Loans under the ECGL from Bank and NBFC	230.12	96.06
Unsecured Loans from Banks and NBFCs	153.37	324.66

Amount disclosed under the head “Other Current Liabilities - Current maturities of

Long - Term Debt" (Note no. 8)	-170.75	-173.49
	440.00	268.47

NOTE 5 : OTHER LONG TERM PROVISIONS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
A. Gratuity	47.57	71.12
B. Leave Encashment	10.75	25.88
Less : Amount disclosed under the other current Liabilities		
A. Gratuity	-44.43	-14.97
B. Leave Encashment	-6.92	-5.85
	6.98	76.18

NOTE 6 : SHORT TERM BORROWINGS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Secured Borrowings		
A.Loans repayable on demand		
from Banks		
Bank Overdraft	948.18	609.67

Unsecured Borrowings		
Loans repayable on demand		
From Banks & NBFC'S		
From Other Parties	174.10	174.10
Current Maturities of Long-Term Debt (Refer Note No. 4 "Long Term borrowings")	170.75	173.49
	1293.03	957.25

NOTE 7 : TRADE PAYABLES (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
i) Due to micro and small enterprises	1.25	151.64
ii) Due to others	5492.02	176.23
	5493.27	327.87

NOTE 8 : OTHER CURRENT LIABILITIES (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Duties and Taxes	308.48	41.86

Salaries Payable	240.90	270.46
Advance from Customers	27.64	682.81
	577.02	995.13

NOTE 9 : SHORT TERM PROVISIONS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Gratuity Payable	44.43	14.97
Leave Encashment Payable	6.92	5.85
Provision for Income Tax	3.42	13.10
	54.77	33.92

CURRENT TRADE PAYABLES AGEING SHEDULE AS AT 31-03-2022

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment				Total
							as at
			Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2022
(i) MSME			1.25	0.00	0.00		1.25
(ii) Others			5491.71				5491.71
(iii) Disputed		0.00				0.00	

dues - MSME						0.00	
(iv) Disputed						0.00	
dues - Others						0.00	
							0.00
Total	0.00	0.00	5492.96	0.00	0.00	0.00	5492.96

NOTE 14 (CONTD.)

CURRENT TRADE RECEIVABLE AGEING SHEDULE AS AT 31-03-2022

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2022
(i) Undisputed Trade Receivables 'Considered 'good	6256.04	48.09	20.17	0.00	6324.30		
							0.00
							0.00
(ii) Undisputed Trade Receivables 'Considered 'doubtful	0.00	0.00	0.00	0.00	0.00		
							0.00
							0.00
Total	0.00	0.00	6256.04	48.09	20.17	0.00	6324.30

CURRENT TRADE PAYABLES AGEING SHEDULE AS AT 31-03-2021

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than	1-2	2-3	More than	31/03/2022
			1 year	years	years	3 years	
(i) MSME			11.46	0.00	0.00		11.46
(ii) Others			316.41				316.41
(iii) Disputed		0.00				0.00	
dues - MSME						0.00	
(iv) Disputed						0.00	
dues - Others						0.00	
							0.00
Total	0.00	0.00	327.87	0.00	0.00	0.00	327.87

NOTE 14 (CONTD.)

CURRENT TRADE RECEIVABLE AGEING SHEDULE AS AT 31-03-2021

(Rupees in lakh)

Particulars	Unbilled	Not due	Outstanding for following periods from due date of payment	Total			
							as at
			Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2022
(i) Undisputed Trade Receivables 'Considered 'good	586.03	20.17	0.00	389.61	995.81		
							0.00
							0.00
(ii) Undisputed Trade Receivables 'Considered 'doubtful	0.00	0.00	0.00	0.00			
							0.00
							0.00
Total	0.00	0.00	586.03	20.17	0.00	389.61	995.81

NOTE 10 : PROPERTY, PLANT AND EQUIPMENT

(In ? Lakhs)

Description	-----GROSS BLOCK-----		-----DEPRECIATION-----		-----NET BLOCK-----			
	As at 1-Apr-2021	Additions	Deletions	As at 31-March-2022	As at 1-Apr-2021	Additions	Deletions / Adjustment	As at 31-March-2022
A. PROPERTY, PLANT AND EQUIPMENT								

Building	0.00	236.66		236.66	0.00	0.56		0.56
Furniture & Fixtures	14.53	14.20	0.00	28.74	11.21	1.20	0.00	12.41
Computer	70.12	26.92	0.00	97.04	58.35	19.19	0.00	77.54
Lab Assets	3.49	0.00	0.00	3.49	3.09	0.08	0.00	3.17
Plant & Machinery	18.77	2.34	0.00	21.11	13.81	0.99	0.00	14.80
Vehicles	34.39	48.43	0.00	82.82	18.73	8.62	0.00	27.35
Total PPE	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83
Total Current year	141.30	328.55	0.00	469.85	105.19	30.64	0.00	135.83

NOTE 11 : NON-CURRENT INVESTMENTS (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Long term Investments		
(A) Long Term - Trade (Unquoted) - at cost		
10,100 (Previous year :10,100) Equity Shares of ?50/- each Fully paid up in TJSB Sahakari Bank Limited	5.00	5.00
(B) Shares - (Unquoted) - Investmnet in 100% Subsidiary - at cost		
1000 shares of Rs. 10 each of M/s Insolare2 Energy Private Limited	0.00	0.00
	5.00	5.00

NOTE 12 : DEFERRED TAX ASSET (NET) (In ? Lakhs)

	As on 31st March	As on 31st March

Particulars	2022	2021
Deferred Tax (Liability)/ Asset	-5.13	16.05
Deferred Tax (Liability)/ Asset	-5.13	16.05

NOTE 13 : INVENTORIES

(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Stock in Hand	180.25	877.98
(As certified by Management)		
	180.25	877.98

NOTE 14 : TRADE RECEIVABLES

(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Considered good - Secured	-	-
Considered good - Unsecured	6324.30	995.81
	6324.30	995.81

NOTE 15 : CASH & CASH EQUIVALENTS

(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
(A) Cash in hand	3.57	2.90
(B) Balances with Banks		
In Current accounts	466.66	71.98
In Bank Guarantee Margin Deposit accounts	862.43	305.02
	1332.65	379.90

NOTE 16 : SHORT-TERM LOANS & ADVANCES

(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Unsecured, considered good		
Advance to Supplier & Contractor	759.46	201.54
Loan and Advance to Employees	151.36	21.29
Deposits	17.67	15.62
Other recoverable	4.57	8.08

	933.05	246.52

NOTE 17 : OTHER CURRENT ASSETS

		(In ? Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
TDS & TCS Receivable	79.78	46.78
GST Credit	117.95	66.84
VAT Input Credit	3.34	4.69
Prepaid Expenses	16.39	2.35
	217.47	120.65

NOTE 18 : REVENUE FROM OPERATIONS

		(In ? Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Sale of Product	12006.07	1158.97
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99
	23851.04	3184.91

NOTE 19 : OTHER INCOME (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Interest income on FDRs	27.04	11.22
Discount received	3.36	3.86
Dividend on TJSB Shares	0.76	0.00
Gratuity -Excess Provision Written back	23.29	0.00
Leave Encashment- Excess Provision Written back	14.89	0.00
Exchange Rate Difference on Foreign Currency	3.59	0.00
	72.93	15.08

NOTE 20 : COST OF MATERIAL AND SERVICES (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Inventory at the beginning of the year	877.98	988.83
Add : Purchase of Product	11923.28	768.73
Add : Purchases of material for Engineering, Procurement and Construction	5554.57	1127.54
Add: Contracting and Services	1947.96	322.67
	20303.79	3207.77

Less: Inventory at the end of the year	180.25	877.98
	20123.53	2329.79

NOTE 21 : PROJECT EXPENSE		(In ? Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Technical Professional Fees	134.53	70.38
Freight & Transporation Charges	129.29	59.10
Custom Duty Charges	29.27	115.25
Equipment Hiring Charges	3.51	0.03
Travelling Expense	96.17	37.79
Site Expense	90.16	119.32
	482.93	401.87

NOTE 22 : EMPLOYEE BENEFIT EXPENSE	(In ? Lakhs)	
Particulars	As on 31st March 2022	As on 31st March 2021
Salaries & Allowances	748.21	430.94
Contribution to Provident Fund & ESIC	29.74	22.46
Gratuity	0.00	41.30

Leave Encashment	0.00	4.51
Staff Welfare Expenses	6.61	1.36
	784.56	500.58

NOTE 23 : FINANCE COST		(In ? Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Bank Charges	1.66	3.56
Commission On BG & LC	10.14	16.57
Interest on Borrowings	59.71	96.40
Interest on Over Draft	72.44	78.00
Other Finance & Interst charges	2.53	1.24
	146.48	195.77

NOTE 24 : OTHER EXPENSES		(In ? Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Commission & Brockerage Charges	7.81	6.70
Communication Expenses	2.49	3.20
Computer Software & Repairs Expenses	8.61	1.18

Electricity Charges	2.84	1.98
General Marketing Exp	3.89	2.38
Recruitment Expenses	9.61	1.78
Interest on Direct Tax	3.63	3.51
Interest on Indirect Tax	0.33	2.19
Miscellaneous Expenses	9.86	4.42
Office Maintenance Expenses	3.16	2.47
Postage & Couriers	3.93	1.97
Printing & Stationary	3.07	1.90
Legal, Professional and Consultancy Charges	38.64	29.90
Insurance	20.65	6.56
Rates and Taxes	32.20	30.59
Rent	23.10	20.66
Repair and Maintanance-other	4.72	3.89
Auditor's Remuneration	3.50	2.25
Sundry Balances Written off	282.63	36.32
Short of Power Generation Exps.	5.42	0.00
Exchange Rate Difference on Foreign Currency	0.00	2.58
Donation	25.90	0.00
	495.99	166.42

NOTE 25 : CURRENT TAX		(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Provision for Income Tax	371.10	0.00
Income Tax Expense for Earlier Years	-0.11	12.25
	370.99	12.25

NOTE 26 : LOAN FROM BANKS

(A) Secured Loans

(i) Non-Current Secured Loans includes the Loans by hypothecation of Assets (Offices and Car) Purchased. The details of the same is hereunder :

Sr. No.	Name of Lender	Rate of Interest	Amount outstanding (In ? Lakhs)	Balance Tenure in months	Security
1	HDFC Bank Ltd	8.40%	15.85	41	car
2	TJSB Sahkari Bank Limited	10.50%	175.14	119	Office
3	TJSB Sahkari Bank Limited	10.50%	19.97	58	car
4	TJSB Sahkari Bank Limited	8.00%	19.44	55	car
	Total		230.40		

(ii) Secured Facility as availed under Emergency Credit Guarantee Scheme, Guaranteed by Government of India without additional Collateral facility.

Sr. No.	Name of Lender	Rate of Interest	Amount outstanding (In ? Lakhs)	Balance Tenure
1	TJSB Sahkari Bank Ltd	7.77%	33.34	29
2	TJSB Sahkari Bank Ltd	9.25%	150.27	60
3	Aaditya Birla Capital Ltd (ECGL)	12.60%	3.08	30
4	Clix Capital Services Private Limited (ECGL)	11.80%	2.89	31
5	Deutsche Bank (ECGL)	7.00%	4.48	30
6	Fullerton India Credit Limited	11.70%	3.13	29
7	Indostar Capital Finance Ltd	11.70%	4.69	29
8	Indusind Bank Ltd (ECGL)	8.20%	6.08	31
9	Kotak Mahindra Bank Ltd (ECGL)	6.80%	3.58	28
10	Magma Fincorp Ltd (ECGL)	11.70%	3.88	31
11	Standard Chartered Bank Ltd (ECGL)	7.70%	10.60	28
12	Tata Capital Limited (ECGL)	15.47%	4.11	30
	Total		230.12	

(B) Unsecured Loans

Sr. No.	Name of Lender	Rate of Interest	Amount outstanding (In ? Lakhs)	Balance Tenure
2	Bajaj Finance Ltd	17.50%	31.35	53
3	IDFC First Bank Ltd	19.00%	7.50	13
4	Clix Capital Services Private Limited	17.00%	6.87	7

5	Deutsche Bank	18.50%	7.88	5
7	Fullerton India Credit Limited	19.00%	9.55	15
8	HDFC Bank Ltd	18.00%	4.10	7
9	Indostar Capital Finance Ltd	18.50%	14.58	20
10	Indusind Bank Ltd	18.50%	23.86	28
11	Kotak Mahindra Bank Ltd	18.00%	2.00	3
13	Neogrowth Credit Private Limited	18.00%	7.37	7
14	RBL Ltd	18.50%	7.01	6
15	Shri Ram City Union Finance Ltd	18.00%	9.84	13
16	Standard Chartered Bank Ltd	13.00%	19.45	16
19	Tata Capital Limited	18.50%	2.01	5
	Total		153.37	

NOTE:27 Security Particulars of Secured Loan:

Hypothecation of Office No : 608/609 and 314

- Lilamani Corporate Hights

Nr Ramdevpir BRTS Bus stop,Old Vadaj,Ahmedabad

Gujarat-380013

Security Particulars of Working Capital Loan:

A. Working Capital facilities from Bank of Baroda is secured by:
i.Hypothecation of following Director' property:

- Villa no.202, Phase 1, Adarsh Palm Meadows Layout,

Nallurahalli, Ramagondanahalli
Dhakale, HAL Airport, White feild Road Bangalore-560066.

B. Working Capital Loans from TJSB Sahkari Bank is secured by:
i. Hypothecation of Stock & Book Debts
ii. Hypothecation of following Director' property:
- Apt A2 3044 4th floor, shobha dalia, Bellundur village Bangalore.
- Flat No.202, 2nd floor, Agam Tower, Vatsalya Co-operative Society, Bodakdev, Ahmedabad
- Apt 4123, 12th floor, 5. Prestige Notinghill Apartments, Near Meenakshi temple, Bannerghatta Road, Bangalore

C. Bank Guarantee and Letter of Credit(LC) from Bank of baroda is secured by:
i. 20% Margin in Fixed Deposits and
ii. Rest by Stock & Book debts purchased / raised out of LC

D. Bank Guarantee and Letter of Credit from TJSB Sahkari Bank is secured by:
i. 15% Margin in Fixed Deposits and
ii. Rest by Stock & Book debts

NOTE 28 : OPERATING LEASE

Disclosure for company as lessee :

The Company has entered into operating lease, having a lease period of 5 years, with an option to renew the lease.

The future minimum lease payments are as follows (In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Not later than one year	16.52	10.82
Later than one year and not later than five years	66.10	10.82
Later than five years	0.00	0.00

NOTE 29 : ACTIVITY IN FOREIGN CURRENCY

(In ? Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Expenditure in foreign currency		
Import of Goods	195.65	768.73
Import of Services	0.00	0.00

		195.65	768.73

NOTE 30 : THE COMPANY HAS PROVIDED FOR EMPLOYEE BENEFITS AS PER ACCOUNTING STANDARD (AS) - 15 IN RESPECT OF DEFINED BENEFIT PLAN (GRATUITYAND LONG TERM COMPENSATED ABSENCE).

a) Description of the company's defined benefit plan:

The Company operates a defined benefit plan for payment of post employment benefits in the form of Gratuity and Leave Encashment. Benefits under the plan are based on pay and years of service and are vested on completion of five years of service, as provided for in the Payment of Gratuity Act, 1972. The terms of the benefits are common for all the employees of the company. At present, the Company is yet to make the required contribution to a Grauity Trust Fund.

b) Reconciliation in respect of the changes in the Present value of the obligation: (In ? Lakhs)

Particulars		Gratuity		Leave Encashment	
		2022	2021	2022	2021
Present Value of the obligation at the beginning of the year	71.12	33.23	25.88	21.78	

	Current service cost		14.80	17.81	0.00	12.99
	Prior service cost		-48.13			0.00
	Interest Cost		5.06	2.28		1.52
	Benefits paid		-0.28	-3.42		-0.41
	Actuarial (gains) / losses	5.00	21.21	-15.12	-9.99	
	Present value of the Obligation at the end of the year	47.57	71.12	10.75	25.88	
	#Note Adjustment of Benefits paid during the year is adjusted with the Current service cost, which was not part of the acturial valuation.					
c) The total expenses recognized in the statement of Profit and Loss is as follows :	(In ? Lakhs)					
	Particulars		Gratuity		Leave Encashment	
			2022	2021	2022	2021
	Current service cost		14.80	17.81	0.00	12.99
	Prior service cost		-48.13		0.00	
	Interest Cost		5.06	2.28	0.00	1.52
	Expected return on plan assets	-0.28		0.00		
	Net Actuarial (Gain) / Loss recognized in the year	5.00	21.21	-15.12	-9.99	
	Amount Recognized in the Statement of Profit and Loss	-23.54	41.30	-15.12	4.51	
d) Net Asst/(Liability) Recognised in Balance Sheet		(In ? Lakhs)				

Particulars		Gratuity		Leave Encashment	
		2022	2021	2022	2021
Present Value of the obligation at the end of the year	47.57	71.12	10.75	25.88	
Fair Value of plan assets as at the end of the year	0.00	0.00			
Funded Status [Surplus/(Deficit)]	-47.57	-71.12	-10.75	-25.88	
Excess of Actual over estimated	0.00	0.00	0.00	0.00	
Net Liability recognised in Balance Sheet as at March 31	-47.57	-71.12	-10.75	-25.88	

e) Principal actuarial assumptions used as at the balance sheet date:

Particulars		Gratuity (%)	Leave Encashment (%)		
		2022	2021	2022	2021
Discount Rate (per annum)	7.25%	7.12%	7.25%	7.12%	
Salary Escalation rate		7.00%	7.00%	7.00%	7.00%
Attrition rate		5.00%	5.00%	5.00%	5.00%
Expected rate of return on plan assets	0.00%	0.00%	0.00%	0.00%	

NOTE 31 : RELATED PARTIES' DISCLOSURE UNDER ACCOUNTING STANDARD (AS) - 18

The list of related parties as identified by the management are as under

(i) Names of related parties and description of relationship :

a. Key Management Personnel / Promoters	:	Mr. Sunit Dharamveer Tyagi
		Mr. Navashil Sharma
		Mr. Gopal Chandra Samanta
		Mr. Hemanshu Bhatt
		Mr. Dipakkumar Ambalal Patel
b. Other Related Parties (Includes entities in which the Directors are interested)		Igren Energy Private Limited
c. Subsidiaries		Insolare2 Energy Private Limietd

The remuneration to key management personnel does not include the provision made for Gratuity as they are determined on an actuarial basis for the company as a whole.

NOTE.32 Since the company has only one Segment i.e. Solar installation and related works, Segment reporting is not applicable.

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]

Textual information (24)

Disclosure of employee benefits explanatory [Text Block]

NOTE 22 : EMPLOYEE BENEFIT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Salaries & Allowances	1216.77	748.21
Contribution to Provident Fund & ESIC	45.02	29.74
Gratuity	22.33	0.00
Leave Encashment	11.99	0.00
Staff Welfare Expenses	11.05	6.61
	1307.16	784.56

Textual information (25)

Disclosure of employee benefits explanatory [Text Block]

NOTE 22 : EMPLOYEE BENEFIT EXPENSE (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Salaries & Allowances	748.21	430.94
Contribution to Provident Fund & ESIC	29.74	22.46
Gratuity	0.00	41.30
Leave Encashment	0.00	4.51
Staff Welfare Expenses	6.61	1.36
	784.56	500.58

[201600] Notes - Related party

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

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

[201400] Notes - Leases

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

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

[300300] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	622.92	1,467.97
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	622.92	1,467.97

[202600] Notes - Consolidated financial statements

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

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

Entities consolidated [Axis]	ASHWAMEDHA KAR SOLAR PARK PRIVATE LIMITED
	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	ASHWAMEDHA KAR SOLAR PARK PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary

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

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

Subsidiaries [Axis]	ASHWAMEDHA KAR SOLAR PARK PRIVATE LIMITED
	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	ASHWAMEDHA KAR SOLAR PARK PRIVATE LIMITED
Country of incorporation or residence of subsidiary consolidated	INDIA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[202700] Notes - Cash flow statements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]	
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	869.97	1,332.58	379.9
Total cash and cash equivalents	869.97	1,332.58	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	219.5	370.99	
Total income taxes paid (refund)	219.5	370.99	

Textual information (26)

Disclosure of cash flow statement explanatory [Text Block]

	CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023		
PARTICULARS	As at 31/03/2023 Amount Rs.	As at 31/03/2022 Amount Rs.	
A.	CASH FLOW FROM OPERATING ACTIVITIES ::		
	Net Profit before Tax	828.09	1860.13
	Adjustments for ::		0.00
	Depreciation	50.78	30.64
	Financial Charges	205.01	146.48
	Operating Profit Before Financial Charges	1083.88	2037.25
	Adjustments for ::		
	(Increase) / Decrease in Inventories	-1343.39	697.72
	(Increase) / Decrease in Trade Receivable	4331.12	-5328.48
	(Increase) / Decrease in Short Term Term Loans & Advances	392.06	-686.95
	(Increase) / Decrease in Other Current Assets	-680.03	-96.82
	(Increase) / Decrease in Other Non Current Assets	0.00	0.00
	(Increase) / Decrease in Deffred Tax Assets	0.00	-5.12
	Increase / (Decrease) in Other Non Current Liabilities	67.61	-69.20
	Increase / (Decrease) in Short term Borrowings	85.99	335.78
	Increase / (Decrease) in Trade Payable	-4064.84	5164.47
	Increase / (Decrease) in Other Current Liabilities	-145.75	-418.11

	Increase / (Decrease) in Short Term Provision	-42.00	20.85
	Profit on Sale of Fixed Assets	0.00	0.00
	Loss on Sale of Fixed Assets	0.00	0.00
	Creation of MAT Credit Entitlement	0.00	0.00
	Adjustment during the year for previous years' expenditures	0.00	0.00
	Cash Generated from Operations	-315.35	1651.39
	Taxes Paid/Provided	0.00	370.99
	Deffered Tax Provided	0.00	5.12
	Net Cash from Operating Activities	-315.35	1275.28
B.	CASH FLOW FROM INVESTING ACTIVITIES ::	0	0
	Purchase/Acquisition of Fixed Assets	-63.24	-328.55
	Purchase/Acquisition of Investments	-0.10	-0.10
	Sale of Fixed Assets	0.00	0.00
	Other Income (Dividend from Investment)	0.00	0.00
	Net Cash from/(used in) Investing Activities	-63.34	-328.65
C.	CASH FLOW FROM FINANCING ACTIVITIES ::		
	Issue / (Redemption) of Share Capital	0.00	-20.00
	Securities Premium Received	0.00	0.00
	Increase / (Decrease) in Share Application Money	0.00	0.00
	Increase/(Repayment) of Term Borrowings	119.09	171.53
	Financial Charges Paid	-205.01	-146.48
	Net Cash from/(used in) Financing Activities	-85.92	5.05

Net Increase / (Decrease) in Cash & Cash Equivalents	-464.61	951.68
Cash & Cash Equivalents at the Beginning of the year	1332.58	379.90
Cash & Cash Equivalents at the End of the year	867.97	1331.58
	869.97	1332.58

Textual information (27)

Disclosure of cash flow statement explanatory [Text Block]

	CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023	
PARTICULARS	As at 31/03/2022 Amount Rs.	
A.	CASH FLOW FROM OPERATING ACTIVITIES ::	
	Net Profit before Tax	1860.13
	Adjustments for ::	0.00
	Depreciation	30.64
	Financial Charges	146.48
	Operating Profit Before Financial Charges	2037.25
	Adjustments for ::	
	(Increase) / Decrease in Inventories	697.72
	(Increase) / Decrease in Trade Receivable	-5328.48
	(Increase) / Decrease in Short Term Term Loans & Advances	-686.95
	(Increase) / Decrease in Other Current Assets	-96.82
	(Increase) / Decrease in Other Non Current Assets	0.00
	(Increase) / Decrease in Deffred Tax Assets	-5.12
	Increase / (Decrease) in Other Non Current Liabilities	-69.20
	Increase / (Decrease) in Short term Borrowings	335.78
	Increase / (Decrease) in Trade Payable	5164.47
	Increase / (Decrease) in Other Current Liabilities	-418.11

	Increase / (Decrease) in Short Term Provision	20.85
	Profit on Sale of Fixed Assets	0.00
	Loss on Sale of Fixed Assets	0.00
	Creation of MAT Credit Entitlement	0.00
	Adjustment during the year for previous years' expenditures	0.00
	Cash Generated from Operations	1651.39
	Taxes Paid/Provided	370.99
	Deffered Tax Provided	5.12
	Net Cash from Operating Activities	1275.28
B.	CASH FLOW FROM INVESTING ACTIVITIES ::	0
	Purchase/Acquisition of Fixed Assets	-328.55
	Purchase/Acquisition of Investments	-0.10
	Sale of Fixed Assets	0.00
	Other Income (Dividend from Investment)	0.00
	Net Cash from/(used in) Investing Activities	-328.65
C.	CASH FLOW FROM FINANCING ACTIVITIES ::	
	Issue / (Redemption) of Share Capital	-20.00
	Securities Premium Received	0.00
	Increase / (Decrease) in Share Application Money	0.00
	Increase/(Repayment) of Term Borrowings	171.53
	Financial Charges Paid	-146.48
	Net Cash from/(used in) Financing Activities	5.05

Net Increase / (Decrease) in Cash & Cash Equivalents	951.68
Cash & Cash Equivalents at the Beginning of the year	379.90
Cash & Cash Equivalents at the End of the year	1331.58
	1332.58

[100200] Statement of profit and loss

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 15,567.64	(B) 12,006.07
Revenue from sale of services	0	0
Other operating revenues	(C) 9,476.77	(D) 11,844.97
Total revenue from operations other than finance company	25,044.41	23,851.04
Total revenue from operations	25,044.41	23,851.04
Other income	(E) 52.62	(F) 72.9
Total revenue	25,097.03	23,923.94
Expenses [Abstract]		
Cost of materials consumed	(G) 21,859.1	(H) 20,123.53
Purchases of stock-in-trade	(I) 543.55	(J) 482.93
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	(K) 1,307.16	(L) 784.56
Finance costs	(M) 205.02	(N) 146.48
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	50.78	30.64
Total depreciation, depletion and amortisation expense	50.78	30.64
CSR expenditure	(O) 15	(P) 25.9
Other expenses	(Q) 288.33	(R) 469.77
Total expenses	24,268.94	22,063.81
Total profit before prior period items, exceptional items, extraordinary items and tax	828.09	1,860.13
Total profit before extraordinary items and tax	828.09	1,860.13
Total profit before tax	828.09	1,860.13
Tax expense [Abstract]		
Current tax	219.5	370.99
Deferred tax	-14.33	21.17
Total tax expense	205.17	392.16
Total profit (loss) for period from continuing operations	622.92	1,467.97
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	622.92	1,467.97
Profit (loss) of minority interest	0	0
Total profit (loss) for period	622.92	1,467.97
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 8	[INR/shares] 8
Diluted earnings per equity share	[INR/shares] 8	[INR/shares] 8

Footnotes

(A)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

(B)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Sale of Product	12006.07	1158.97
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99
	23851.04	3184.91

(C)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

(D)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99

(E)

NOTE 19 : OTHER INCOME

Particulars	As on 31th Mar 2023	As on 31st March 2022
Interest income	44.20	27.04
Discount received	0.54	3.36
Dividend on TJSB Shares	0.91	0.76
Gratuity -Excess Provision Written back	1.47	23.26
Leave Encashment- Excess Provision Written back	0.00	14.89
Exchange Rate Difference on Foreign Currency	5.49	3.59
	52.62	72.90

(F)

NOTE 19 : OTHER INCOME		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Interest income on FDRs	27.04	11.22
Discount received	3.36	3.86
Dividend on TJSB Shares	0.76	0.00
Gratuity -Excess Provision Written back	23.29	0.00
Leave Encashment- Excess Provision Written back	14.89	0.00
Exchange Rate Difference on Foreign Currency	3.59	0.00
	72.93	15.08

(G)

NOTE 20 : COST OF MATERIAL AND SERVICES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Inventory at the beginning of the year	180.25	877.98
Add : Purchase of Product	15795.55	11923.28
Add : Purchases of material for Engineering, Procurement and Construction	4620.86	5554.57
Add: Contracting and Services	2786.08	1947.96
	23382.75	20303.79
Less: Inventory at the end of the year	1523.65	180.25
	21859.10	20123.53

(H)

NOTE 20 : COST OF MATERIAL AND SERVICES (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Inventory at the beginning of the year	877.98	988.83
Add : Purchase of Product	11923.28	768.73
Add : Purchases of material for Engineering, Procurement and Construction	5554.57	1127.54
Add: Contracting and Services	1947.96	322.67
	20303.79	3207.77

Less: Inventory at the end of the year	180.25	877.98
	20123.53	2329.79

(I)

NOTE 21 : PROJECT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Technical Professional Fees	105.78	134.53
Freight & Transporation Charges	134.62	129.29
Custom Duty Charges	0.96	29.27
Equipment Hiring Charges	11.09	3.51
Travelling Expense	148.46	96.17
Site Expense	142.65	90.16
	543.56	482.93

(J)

NOTE 21 : PROJECT EXPENSE

Particulars	As on 31st March 2022
Technical Professional Fees	134.53
Freight & Transporation Charges	129.29

Custom Duty Charges	29.27
Equipment Hiring Charges	3.51
Travelling Expense	96.17
Site Expense	90.16
	482.93

(K)

NOTE 22 : EMPLOYEE BENEFIT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Salaries & Allowances	1216.77	748.21
Contribution to Provident Fund & ESIC	45.02	29.74
Gratuity	22.33	0.00
Leave Encashment	11.99	0.00
Staff Welfare Expenses	5.67	6.61
	1301.79	784.56

(L)

NOTE 22 : EMPLOYEE BENEFIT EXPENSE (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Salaries & Allowances	748.21	430.94
Contribution to Provident Fund & ESIC	29.74	22.46

Gratuity	0.00	41.30
Leave Encashment	0.00	4.51
Staff Welfare Expenses	6.61	1.36
	784.56	500.58

(M)

NOTE 23 : FINANCE COST

Particulars	As on 31th Mar 2023	As on 31st March 2022
Bank Charges	2.53	1.65
Commission On BG & LC	20.86	10.14
Interest on Borrowings	57.44	59.71
Interest on Over Draft	100.02	72.44
Other Finance & Interst charges	24.17	2.53
	205.01	146.48

(N)

NOTE 23 : FINANCE COST (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Bank Charges	1.66	3.56
Commission On BG & LC	10.14	16.57
Interest on Borrowings	59.71	96.40

Interest on Over Draft	72.44	78.00
Other Finance & Interst charges	2.53	1.24
	146.48	195.77

(O) Donation / Corporate Social Responsibility
(P) Donation / Corporate Social Responsibility
(Q)

NOTE 24 : OTHER EXPENSES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Commission & Brockerage Charges	0.50	7.81
Communication Expenses	1.95	2.49
Computer Software & Repairs Expenses	1.96	8.61
Electricity Charges	4.85	2.84
General Marketing Exp	25.39	3.89
Recruitment Expenses	5.90	9.61
Interest on Direct Tax	2.95	3.63
Interest on Indirect Tax	1.13	0.33
Miscellaneous Expenses	15.07	9.86
Office Maintenance Expenses	6.90	3.16
Postage & Couriers	4.68	3.93
Printing & Stationary	4.20	3.07
Legal, Professional and Consultancy Charges	45.02	38.64
Insurance	72.62	20.65
Rates and Taxes	1.87	32.14

Rent	24.12	23.10
Repair and Maintanance-other	7	4.72
Auditor's Remuneration	3.50	3.25
Sundry Balances Written off	31.92	282.63
Short of Power Generation Exps.	0.00	5.42
Loss due to theft or Cyclone	26.79	0.00
Donation / Corporate Social Responsibility	15.00	25.90
	316.85	495.67

(R)

NOTE 24 : OTHER EXPENSES		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Commission & Brockerage Charges	7.81	6.70
Communication Expenses	2.49	3.20
Computer Software & Repairs Expenses	8.61	1.18
Electricity Charges	2.84	1.98
General Marketing Exp	3.89	2.38
Recruitment Expenses	9.61	1.78
Interest on Direct Tax	3.63	3.51
Interest on Indirect Tax	0.33	2.19
Miscellaneous Expenses	9.86	4.42

Office Maintenance Expenses	3.16	2.47
Postage & Couriers	3.93	1.97
Printing & Stationary	3.07	1.90
Legal, Professional and Consultancy Charges	38.64	29.90
Insurance	20.65	6.56
Rates and Taxes	32.20	30.59
Rent	23.10	20.66
Repair and Maintanance-other	4.72	3.89
Auditor's Remuneration	3.50	2.25
Sundry Balances Written off	282.63	36.32
Short of Power Generation Exps.	5.42	0.00
Exchange Rate Difference on Foreign Currency	0.00	2.58
Donation	25.90	0.00
	495.99	166.42

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	15,567.64	12,006.07
Total revenue from sale of products	(A) 15,567.64	(B) 12,006.07
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 operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(C) 9,476.77	(D) 11,844.97
Total other operating revenues	(E) 9,476.77	(F) 11,844.97
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	44.2	27.04
Total interest income on current investments	44.2	27.04
Total interest income	44.2	27.04
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	(G) 1.46	(H) 4.12
Total dividend income current investments	1.46	4.12
Total dividend income	1.46	4.12
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	5.49	3.58
Excess provisions written back	(I) 1.47	(J) 38.16
Total other non-operating income	6.96	41.74
Total other income	(K) 52.62	(L) 72.9
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	(M) 2.53	(N) 1.65
Total interest expense long-term loans	2.53	1.65
Interest expense borrowings	(O) 157.46	(P) 132.15
Other interest charges	(Q) 45.03	(R) 12.68
Total interest expense	205.02	146.48
Total finance costs	(S) 205.02	(T) 146.48
Employee benefit expense [Abstract]		
Salaries and wages	1,216.77	748.21
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	45.02	29.74
Total contribution to provident and other funds	45.02	29.74
Leave encashment expenses	11.99	0
Gratuity	22.33	0
Staff welfare expense	11.05	6.61
Total employee benefit expense	(U) 1,307.16	(V) 784.56
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	0	0
Rent	24.12	23.1
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	72.62	20.65
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(W) 1.87	(X) 32.14
Total rates and taxes excluding taxes on income	1.87	32.14
Electricity expenses	4.85	2.84
Telephone postage	(Y) 1.95	(Z) 2.49
Printing stationery	4.2	3.07
Legal professional charges	45.02	38.64
Training recruitment expenses	5.9	9.61
Directors sitting fees	0	0
Advertising promotional expenses	(AA) 25.39	(AB) 3.89
Commission paid other selling agents	(AC) 0.5	(AD) 7.81
Cost repairs maintenance other assets	(AE) 15.86	(AF) 15.86
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	(AG) 31.92	(AH) 282.63
Bad debts advances written off	0	0
Total write-off assets	31.92	282.63
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Total payments to auditor	0	0
Payments to cost auditor [Abstract]		
Payment for cost audit charges	3.5	3.25
Total payments to cost auditor	3.5	3.25
Miscellaneous expenses	(AI) 50.63	(AJ) 23.79
Total other expenses	(AK) 288.33	(AL) 469.77
Current tax [Abstract]		
Current tax pertaining to current year	219.5	370.99
Total current tax	219.5	370.99

Footnotes

(A)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

(B)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Sale of Product	12006.07	1158.97
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99
	23851.04	3184.91

(C)

Erection, Procurement and Construction	8738.72
Operation & Maintenance	466.92
Professional and Technical Consultancy	271.14

(D)

Erection, Procurement and Construction	11092.00
Operation & Maintenance	264.90
Professional and Technical Consultancy	488.07

(E)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

(F)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31st March 2022	As on 31st March 2021

Income from Operations		
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99

(G)

Discount received	0.54
Dividend on TJSB Shares	0.91

(H)

Discount received	3.36
Dividend on TJSB Shares	0.76

(I)

Gratuity -Excess Provision Written back	1.47
Leave Encashment- Excess Provision Written back	0.00

(J)

Gratuity -Excess Provision Written back	23.26
Leave Encashment- Excess Provision Written back	14.89

(K)

NOTE 19 : OTHER INCOME

Particulars	As on 31th Mar 2023	As on 31st March 2022
Interest income	44.20	27.04
Discount received	0.54	3.36
Dividend on TJSB Shares	0.91	0.76

Gratuity -Excess Provision Written back	1.47	23.26
Leave Encashment- Excess Provision Written back	0.00	14.89
Exchange Rate Difference on Foreign Currency	5.49	3.59
	52.62	72.90

(L)

NOTE 19 : OTHER INCOME		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Interest income on FDRs	27.04	11.22
Discount received	3.36	3.86
Dividend on TJSB Shares	0.76	0.00
Gratuity -Excess Provision Written back	23.29	0.00
Leave Encashment- Excess Provision Written back	14.89	0.00
Exchange Rate Difference on Foreign Currency	3.59	0.00
	72.93	15.08

(M) Bank Charges

(N) Bank Charges

(O)

Interest on Borrowings	57.44
Interest on Over Draft	100.02

(P)

Interest on Borrowings	59.71

Interest on Over Draft	72.44

(Q)

Commission On BG & LC	20.86
Other Finance & Interst charges	24.17

(R)

Commission On BG & LC	10.14
Other Finance & Interst charges	2.53

(S)

NOTE 23 : FINANCE COST

Particulars	As on 31th Mar 2023	As on 31st March 2022
Bank Charges	2.53	1.65
Commission On BG & LC	20.86	10.14
Interest on Borrowings	57.44	59.71
Interest on Over Draft	100.02	72.44
Other Finance & Interst charges	24.17	2.53
	205.01	146.48

(T)

NOTE 23 : FINANCE COST (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Bank Charges	1.66	3.56

Commission On BG & LC	10.14	16.57
Interest on Borrowings	59.71	96.40
Interest on Over Draft	72.44	78.00
Other Finance & Interst charges	2.53	1.24
	146.48	195.77

(U)

NOTE 22 : EMPLOYEE BENEFIT EXPENSE

Particulars	As on 31th Mar 2023	As on 31st March 2022
Salaries & Allowances	1216.77	748.21
Contribution to Provident Fund & ESIC	45.02	29.74
Gratuity	22.33	0.00
Leave Encashment	11.99	0.00
Staff Welfare Expenses	5.67	6.61
	1301.79	784.56

(V)

NOTE 22 : EMPLOYEE BENEFIT EXPENSE (In Lakhs)

Particulars	As on 31st March 2022	As on 31st March 2021
Salaries & Allowances	748.21	430.94
Contribution to Provident Fund & ESIC	29.74	22.46
Gratuity	0.00	41.30

Leave Encashment	0.00	4.51
Staff Welfare Expenses	6.61	1.36
	784.56	500.58

(W) Rates and Taxes
(X) Rates and Taxes
(Y) Communication Expenses
(Z) Communication Expenses
(AA) General Marketing Exp
(AB) General Marketing Exp
(AC) Commission & Brockerage Charges
(AD) Commission & Brockerage Charges
(AE)

Computer Software & Repairs Expenses	1.96
Office Maintenance Expenses	6.90
Repair and Maintanance-other	7

(AF)

Office Maintenance Expenses	3.16
Repair and Maintanance-other	4.72
Repair and Maintanance-other	4.72

(AG) Sundry Balances Written off
(AH) Sundry Balances Written off
(AI)

Interest on Direct Tax	2.95
Interest on Indirect Tax	1.13
Miscellaneous Expenses	15.07
Postage & Couriers	4.68
Short of Power Generation Exps.	0.00
Loss due to theft or Cyclone	26.79

(AJ)

Interest on Direct Tax	3.63

Interest on Indirect Tax	0.33
Miscellaneous Expenses	9.86
Postage & Couriers	3.93
Short of Power Generation Exps.	5.42
Loss due to theft or Cyclone	0.00

(AK)

NOTE 24 : OTHER EXPENSES

Particulars	As on 31th Mar 2023	As on 31st March 2022
Commission & Brockerage Charges	0.50	7.81
Communication Expenses	1.95	2.49
Computer Software & Repairs Expenses	1.96	8.61
Electricity Charges	4.85	2.84
General Marketing Exp	25.39	3.89
Recruitment Expenses	5.90	9.61
Interest on Direct Tax	2.95	3.63
Interest on Indirect Tax	1.13	0.33
Miscellaneous Expenses	15.07	9.86
Office Maintenance Expenses	6.90	3.16
Postage & Couriers	4.68	3.93
Printing & Stationary	4.20	3.07
Legal, Professional and Consultancy Charges	45.02	38.64

Insurance	72.62	20.65
Rates and Taxes	1.87	32.14
Rent	24.12	23.10
Repair and Maintanance-other	7	4.72
Auditor's Remuneration	3.50	3.25
Sundry Balances Written off	31.92	282.63
Short of Power Generation Exps.	0.00	5.42
Loss due to theft or Cyclone	26.79	0.00
Donation / Corporate Social Responsibility	15.00	25.90
	316.85	495.67

(AL)

NOTE 24 : OTHER EXPENSES		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Commission & Brockerage Charges	7.81	6.70
Communication Expenses	2.49	3.20
Computer Software & Repairs Expenses	8.61	1.18
Electricity Charges	2.84	1.98
General Marketing Exp	3.89	2.38
Recruitment Expenses	9.61	1.78
Interest on Direct Tax	3.63	3.51

Interest on Indirect Tax	0.33	2.19
Miscellaneous Expenses	9.86	4.42
Office Maintenance Expenses	3.16	2.47
Postage & Couriers	3.93	1.97
Printing & Stationary	3.07	1.90
Legal, Professional and Consultancy Charges	38.64	29.90
Insurance	20.65	6.56
Rates and Taxes	32.20	30.59
Rent	23.10	20.66
Repair and Maintanance-other	4.72	3.89
Auditor's Remuneration	3.50	2.25
Sundry Balances Written off	282.63	36.32
Short of Power Generation Exps.	5.42	0.00
Exchange Rate Difference on Foreign Currency	0.00	2.58
Donation	25.90	0.00
	495.99	166.42

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
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 traded goods	15,567.64	12,006.07
Total domestic turnover goods, gross	15,567.64	12,006.07
Total revenue from sale of products	(A) 15,567.64	(B) 12,006.07
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)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

(B)

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Sale of Product	12006.07	1158.97
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99
	23851.04	3184.91

[300100] Notes - Revenue

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]

Textual information (28)

Disclosure of revenue explanatory [Text Block]

NOTE 18 : REVENUE FROM OPERATIONS

Particulars	As on 31th Mar 2023	As on 31st March 2022
Income from Operations		
Sale of Product	15567.64	12006.07
Erection, Procurement and Construction	8738.72	11092.00
Operation & Maintenance	466.92	264.90
Professional and Technical Consultancy	271.14	488.07
	25044.41	23851.04

Textual information (29)

Disclosure of revenue explanatory [Text Block]

NOTE 18 : REVENUE FROM OPERATIONS		(In Lakhs)
Particulars	As on 31st March 2022	As on 31st March 2021
Income from Operations		
Sale of Product	12006.07	1158.97
Erection, Procurement and Construction	11092.00	1712.66
Operation & Maintenance	264.90	264.29
Professional and Technical Consultancy	488.07	48.99
	23851.04	3184.91