JUPITER INTERNATIONAL LIMITED

Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	JUPITER INTERNATIONAL LIMITED	
Corporate identity number	U51109WB1978PLC031668	
Permanent account number of entity	AAACJ6956B	
Address of registered office of company	UNNAYANAM, 20A, ASHUTOSH CHOWDHURY AVENUE, KOLKATA,PIN-700019,WEST BENGAL	
Type of industry	Commercial and Industrial	
Registration date	08/09/1978	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	440	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	29/08/2024	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	Niche Technologies Private Limited	
Address and contact details of registrar and transfer agent	7th Floor, Room, No. 7A & 7B,3A, Auckland Sq, Elgin, Kolkata, West Bengal 700017	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	20A, Ashutosh Chowdhury Avenue,	
Name of city of place of maintenance of computer servers (storing accounting data)	KOLKATA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	WEST BENGAL	
Pin code of place of maintenance of computer servers (storing accounting data)	700019	
Name of district of place of maintenance of computer servers (storing accounting data)	KOLKATA	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	03340159000	
Name of the service provider	IFS Solutions India Pvt Ltd	
Internet protocol address of service provider	citrixerp.jil-jupiter.com, jilerp.jil-jupiter.com, 192.168.100.2, 192.168.100.3	
Location of the service provider	NOIDA	
Whether books of account and other books and papers are maintained on cloud	No	
Address as provided by the service provider	Office No.14, Ground Floor, Tower-1, Stellar IT Park C-25, Sector-62, Uttar Pradesh 201301, Noida	
Total number of product or service category	1	
Description of principal product or services category	Photo Voltaic Cell	

Disclosure of principal product or services [Table] ..(1)

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

Types of principal product or services [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	8541
Description of product or service category	Photo Voltaic Cell
Turnover of product or service category	57,714.27
Highest turnover contributing product or service (ITC 8 digit) code	85414011
Description of product or service	Photo Voltaic Cell
Unit of measurement of highest contributing product or service	NUMBERS
Turnover of highest contributing product or service	57,714.27
Quantity of highest contributing product or service in UoM	99.72

[400400] Disclosures - Directors report

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

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	RPT1	RPT2	RPT3	RPT4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	JUPITER SOLAR POWER LTD	Mrs. Sushila Garodia	Alok Garodia (HUF)	Jupiter Renewables Private Limited
Nature of related party relationship	Subsidiary company	Key managerial personnel or his relative	Key managerial personnel or his relative	Subsidiary company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	JUPITER SOLAR POWER LTD	Mrs. Sushila Garodia	Alok Garodia (HUF)	Jupiter Renewables Private Limited
Nature of related party relationship	Subsidiary company	Key managerial personnel or his relative	Key managerial personnel or his relative	Subsidiary company
Description of nature of material contracts/arrangements/transactions with related party	i. Purchase of Service	Rent Paid	Rent Paid	Purchase of Service
Duration of material contracts/arrangements/transactions with related party	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024
Dates of approval of material contracts/arrangements/transactions with related party by board	10/04/2023	10/04/2023	10/04/2023	10/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	RPT5	RPT6	RPT7	RPT8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Jupiter Solartech Private Limited	Jupiter Green Energy Private Limited	Akash Garodia	Lalit Prakash Bhartia
Nature of related party relationship	Subsidiary company	Private company in which a director or manager or his relative is a member or director	Key managerial personnel or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Jupiter Solartech Private Limited	Jupiter Green Energy Private Limited	Akash Garodia	Lalit Prakash Bhartia
Nature of related party relationship	Subsidiary company	Private company in which a director or manager or his relative is a member or director	Key managerial personnel or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Purchase of Service	Purchase of Service	i.Service Received ii. Rent Paid	Service Received
Duration of material contracts/arrangements/transactions with related party	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024	1 (ONE) YEAR FOR F.Y 2023-2024
Dates of approval of material contracts/arrangements/transactions with related party by board	10/04/2023	10/04/2023	10/04/2023	10/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(3)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	RPT9
	01/04/2023 to 31/03/2024
Name of related party	Sangita Bhartia
Nature of related party relationship	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Sangita Bhartia
Nature of related party relationship	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Rent Paid
Duration of material contracts/arrangements/transactions with related party	1 (ONE) YEAR FOR F.Y 2023-2024
Dates of approval of material contracts/arrangements/transactions with related party by board	10/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

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

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

Directors signing board report [Axis]	AKASHGARODIA	ALOKGARODIA
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	AKASH	ALOK
Last name of director	GARODIA	GARODIA
Designation of director	WHOLE-TIME DIRECTOR	MANAGING DIRECTOR
Director identification number of director	05299302	00081848
Date of signing board report	29/08/2024	29/08/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	AS PER DIRECTOR REPORT
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER DIRECTOR REPORT
Disclosures relating to amount recommended to be paid as dividend	AS PER DIRECTOR REPORT
Details regarding energy conservation	AS PER DIRECTOR REPORT
Details regarding technology absorption	AS PER DIRECTOR REPORT
Details regarding foreign exchange earnings and outgo	AS PER DIRECTOR REPORT
Disclosures in director’s responsibility statement	AS PER DIRECTOR REPORT
Details of material changes and commitment occurred during period affecting financial position of company	AS PER DIRECTOR REPORT
Particulars of loans guarantee investment under section 186 [TextBlock]	AS PER DIRECTOR REPORT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	AS PER DIRECTOR REPORT
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/08/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	AS PER DIRECTOR REPORT
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	AS PER DIRECTOR REPORT
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	AS PER DIRECTOR REPORT
Disclosure of statement on development and implementation of risk management policy [TextBlock]	AS PER DIRECTOR REPORT
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	AS PER DIRECTOR REPORT
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	AS PER DIRECTOR REPORT
Disclosure of change in nature of business [TextBlock]	AS PER DIRECTOR REPORT
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	AS PER DIRECTOR REPORT
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	AS PER DIRECTOR REPORT
Details relating to deposits covered under chapter v of companies act [TextBlock]	AS PER DIRECTOR REPORT
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	AS PER DIRECTOR REPORT
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	AS PER DIRECTOR REPORT
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	AS PER DIRECTOR REPORT
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	AS PER DIRECTOR REPORT
Number of meetings of board	9

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

Dear Members,

Your Directors have pleasure in presenting the Forty Fifth Annual Report on the Business and Operations of the Company together with the Audited Annual Accounts for the Financial Year ended 31st March, 2024.

FINANCIAL RESULTS AND OPERATIONS

During the year under review, performance of your Company is as under:

(Amount in Lakhs)

Particulars	Consolidated	Standalone		
Year ended 31st March, 2024	Year ended 31st March, 2023	Year ended 31st March, 2024	Year ended 31st March, 2023	
Total Income	57,977.88	43,084.96	57,875.84	43,027.39
Total Expenditure	52,380.00	45,125.66	52,261.29	45,087.44
Profit Before Bad Debts / Provision and Tax	5,597.87	(2,040.71)	5,614.55	(2,060.05)
Bad Debts / Allowance for doubtful debts	-	-	-	-
Profit Before prior period items	5,597.87	(2,040.71)	5,614.55	(2,060.05)
Prior Period Item	(6.08)	(0.74)	-	-
Profit/(loss) before exceptional and Extraordinary Items	5,591.79	(2,041.45)	5,614.55	(2,060.05)
Exceptional Item	-	(2,333.54)	-	(2,333.54)

Profit Before Tax	5,591.79	(4,374.99)	5,614.55	(4,393.59)
Provision for Current Tax	-	-	-	-
Deferred Tax	1,441.75	(798.15)	1,447.40	(804.65)
Income Tax in respect of earlier years	-	-	-	-
Profit after Tax	4,150.04	(3,576.84)	4,167.14	(3,588.95)
Profit/(Loss) belonging to the Minority	(3.74)	2.70	N.A.	N.A.
Profit for the year	4,153.78	(3,579.54)	4,167.14	(3,588.95)

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RESULT OF OPERATIONS AND THE STATE OF COMPANY'S AFFAIRS

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During the year under review, your Company earned Total Income of Rs. 57,875.84 lakhs as compared to the total Income of Rs. 43,027.39 lakhs in the previous financial year and generated the profit/(loss) after tax (PAT) of Rs. 4,167.14 as compared to the PAT of Rs. (3,588.95) Lakhs in the previous financial year under Standalone.

On a consolidated basis, your company earned Total Income of Rs. 57,977.88 lakhs as compared to the total Income of Rs. 43,084.96 lakhs in the previous financial year and generated the profit/(loss) after tax (PAT) of Rs. 4,150.04 lakhs as compared to the PAT of Rs. (3,576.84) lakhs in the previous financial year.

Earnings per share as on 31st March, 2024 are Rs. 29.85 vis a vis against Rs. (25.71) as on 31st March, 2023.

Your company reports significant growth in the current financial year as compared to previous financial year.

Your Directors are optimistic of achieving better results in the coming years.

DIVIDEND

In view of retain profits during the financial year for future business operations, the Board of Directors of your Company have not recommended any dividend in respect of equity shares for the financial year ended on 31st March, 2024.

So, the provisions of Section 125(2) of the Companies Act, 2013, relating to transfer of unclaimed dividend to Investor Education and Protection Fund, do not apply as there was no dividend declared and paid in any of the preceding financial years.

OUTLOOK

Your Company is presently manufacturing the high quality and high efficiency photovoltaic poly-crystalline solar cells (multi and mono) in India. Its cells are considered at par with global leaders in the industry. The Company is currently working at the capacity of 800 MW producing high quality cells. The capacity of 800 MW includes a 500 MW Mono PERC solar cell facility and a 300 MW Multi-crystalline solar cell facility are located as Baddi, Himachal Pradesh.

The increasing investments in renewable energy is notably driving the solar power market growth in India, although factors such as presence of other energy sources may impede the market growth. One of the key factors driving growth in the solar power market in India is the increasing investments in renewable energy. With the increased support of the government and improved economics, your company's outlook remains favorable on account of its product, capabilities, increasing brand visibility and the continuous support from its stakeholders.

Your Company is in process for setting up new production unit for production of solar module and cell under the joint venture structure in the state of Odisha, India during the year 2024-25.

Your Company is also planning to setup a new solar cell manufacturing unit in the state of Odisha from its wholly owned subsidiary company and filed necessary application with the respective government. Additionally, your company is in process to expand its existing manufacturing unit-I located at Baddi Himachal Pradesh by modernizing and conversion of technology from Multi-crystalline solar cell to Mono PERC solar cell in the current financial year.

Your Directors are positive of achieving better results in the coming years.

TRANSFER TO RESERVE

During the year under review, the Company has not transferred any amount to General Reserve.

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SUBSIDIARY COMPANIES/JOINT VENTURES/ASSOCIATE COMPANIES

Jupiter Solar Power Limited continued to be the subsidiary of the Company, having equity holding percentage of 77.69%. during the financial year.

Further, the Company has incorporated Wholly Owned Subsidiary Companies during the financial year in the name and style of Jupiter Renewables Private Limited and Jupiter Solartech Private Limited by making an initial investment of Rs 1,00,000 (Rupees One Lakh only) in each of the Wholly Owned Subsidiary Companies.

Furthermore, the Company has entered into a Joint Venture during the financial year with AMPIN Energy Transition Private Limited.

However, the Company does not have associate company as on 31st March, 2024 and no Company has ceased to be Subsidiary, associate or joint venture to the Company during the financial year under review.

Hence, the disclosure in terms of provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5 & 8(5)(iv) of the Companies (Accounts) Rules, 2014 are applicable to this financial year for Subsidiary Companies. The disclosure in form AOC-1 is herewith attached asAnnexure-Iwith the report.

DIRECTORS & KEY MANAGERIAL PERSONNEL

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DIRECTORS

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As on 31st March, 2024, the Board of Directors of your Company comprises of Four (4) Directors namely, Shri Alok Garodia (DIN-00081848) Designation- Managing Director, Shri Raj Kumar Garodia (DIN-00552210), Shri. Devki Nandan Pandey (DIN - 08150775) Category - Non-Executive Director and Mrs. Priyanka Tibrewal (DIN- 10370720) Category -Independent Director.

During the financial year 2023-24, Mrs. Pooja Bachhawat has resigned as independent director of the Company w.e.f. 28thJuly, 2023 and Mr. Sandeep Kumar Sharma had retired as an independent director of the Company after completion of 2 (Two) consecutive terms of 5 (Five) years w.e.f. 14th of March, 2024.

During the financial year 2023-24, Mrs. Priyanka Tibrewal was appointed as an additional Director (Category- Independent) of the Company w.e.f. 27th October, 2023 for a period of 5 years whose appointment was regularized by the members of the Company at its extra ordinary general meeting held on 25th June, 2024.

During the period under review, Shri Devki Nandan Pandey, Director, who retires by rotation and being eligible, has been re-appointed as Director of the Company liable to retire by rotation.

Subsequent to the closure of the financial year as date of signing of this report, the following changes have been occurred in the composition of the Board of Directors of the Company:

Mr. Akash Garodia (DIN - 05299302) was appointed as Wholetime Director of the Company from 18th June, 2024. Mr. Pushkar Jauhari (DIN - 06391650) was appointed as Nominee Director from 2nd July, 2024. Mrs. Priyanka Poddar (DIN - 10481007) was appointed as an Independent Director from 11th June, 2024 and Mr. Raj Kumar Garodia (DIN - 00552210) has resigned as Director of the Company from 2ndJuly, 2024.

None of the Directors of the Company is disqualified from being appointed as such under the provision of Section 164 (2) of the Companies Act, 2013.

Your Company has received declaration from the Independent Director under Section 149(7) of the Companies Act, 2013 that they meet the criteria of Independence as laid down in Section 149(6) of the Companies Act, 2013.

KEY MANAGERIAL PERSONNEL

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The Board of Directors of your Company are of the opinion that the Company is required to appoint Key Managerial Personnel (KMPs) in terms of provisions of Section 203 read with Rule 8 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Mr. Alok Garodia, Managing Director, Mr. Nishant Bajaj, Chief Financial Officer and Mr. Ashish Kumar Dhandhanya, Company Secretary have continued to act as Key Managerial Personnel (KMPs) of the Company during the financial year under review and Mr. Akash Garodia was inducted as Wholetime Director of the Company w.e.f. 18th June, 2024.

There were no changes in the KMPs during the financial year 2023-24.

SHARE CAPITAL

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The Paid-up equity share capital of the Company as on 31st March, 2024 was Rs. 13,95,81,640/-divided into 1,39,58,164 equity share of face value of Rs. 10/- each.

Subsequent to the closure of the financial year 2023-24, the authorised share capital was increased from Rs. 15.50 Crores to Rs. 17.30 Crores by creating new 18 Lakhs Preference Shares of face value of Rs. 10/- each and issued, subscribed and paid-up share capital of the Company was increased from Rs. 13,95,81,640/- to Rs. 15,68,47,540/- divided into 1,39,59,164 equity shares and 17,25,590 compulsorily convertible preference shares of face value of Rs. 10/- each respectively.

DEBENTURE

In the previous financial year of 2022-23, the Company had issued 1200 unlisted, secured, redeemable, Non-Convertible Debentures of a face value of INR 10,00,000 (Indian Rupees Ten Lacs only) each, at par, aggregating up to INR 120,00,00,000 (Indian Rupees One Hundred Twenty Crores) ("NCDs") & 500 Optionally Convertible Debentures of a face value of INR 10,00,000 (Indian Rupees Ten Lacs only) each, aggregating up to INR 50,00,00,000 (Indian Rupees Fifty Crores) ("OCDs") to various Edelweiss Alternate Investment Fund and its affiliates.

Subsequently, during the current financial year of 2023-24, your Company had fully redeemed the 1200 unlisted, secured, redeemable, Non-Convertible Debentures and 500 Optionally Convertible Debentures by take over of loan by Indian Renewable Energy Development Agency Ltd. (IREDA) vide its sanction letter dated 4th July, 2023.

DEPOSITS

The Company has not invited or accepted deposits from public falling within the ambit of Section 73 of the Companies Act, 2013 and The Companies (Acceptance of Deposits) Rules, 2014.

STATE OF COMPANY'S AFFAIR

There has been no change in the business of the Company during the financial year ended 31st March, 2024.

MEETINGS OF BOARD OF DIRECTORS

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board Business. However, in case of a special and urgent business need, the Board's approval is taken by passing resolutions through circulation, as permitted by the Companies Act, 2013, which are confirmed/ noted in the subsequent Board meeting.

During the Financial Year 2023-24, Nine (9) Meetings of the Board of Directors of the Company were held on 10.04.2023, 13.07.2023, 21.08.2023, 05.09.2023, 27.10.2023, 18.11.2023, 29.12.2023, 20.01.2024 and 20.03.2024 respectively.

The maximum time gap between any two consecutive meetings did not exceed 120 days.

COMMITTEE OF THE BOARD

Audit Committee

As on closure of the financial year 2023-24, the audit committee of the Board comprises Mr. Alok Garodia, Chairman, Mr. Sandeep Kumar Sharma and Mrs. Priyanka Tibrewal Independent Directors as members of the Committee.

Mr. Ashish Kumar Dhandhanya was acting as Secretary to this Committee.

During the year any changes in the composition of the audit committee was in accordance with the provisions of Section 177 of the Companies Act, 2013.

There has been no instance where the Board has not accepted the recommendations of the Audit Committee during the year under review.

Nomination and Remuneration Committee

As on closure of the financial year 2023-24, the Nomination and Remuneration Committee of the Board comprises Mr. Raj Kumar Garodia, Chairman, Mr. Sandeep Kumar Sharma and Mrs. Priyanka Tibrewal Independent Directors as members of the Committee.

Mr. Ashish Kumar Dhandhanya was acting as Secretary to this Committee.

During the year any changes in the composition of the nomination and remuneration committee was in accordance with the provisions of Section 178 of the Companies Act, 2013.

There has been no instance where Board has not accepted the recommendation of the Nomination and Remuneration Committee during the year under review.

Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee comprises Mr. Alok Garodia, Managing Director, Mr. Raj Kumar Garodia, Director and Mr. Sandeep Kumar Sharma, Independent Director.

Mr. Ashish Kumar Dhandhanya was acting as Secretary to this Committee.

DECLARATION BY INDEPENDENT DIRECTORS

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The Company has received requisite declarations/ confirmations from all the Independent Directors confirming their independence as per provisions of the Companies Act, The Board relies on their declaration of independence.

FAMILARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company has formulated a programme for familiarizing the Independent Directors, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc. through various initiatives.

PARTICULARS OF EMPLOYEES

None of the employees of your Company is in receipt of remuneration requiring disclosure pursuant to the provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence, no disclosure required to be attached with this report.

AUDITORS

Statutory Auditors

The members of the Company, based on the recommendation of the Board of Directors, at its Annual General Meeting held on 30th September, 2022 had appointment M/s Chhaparia & Associates., Chartered Accountants, Kolkata, having Registration No. 322169E allotted by the Institute of Chartered Accountants of India (ICAI), for a period of five (5) consecutive financial years, who shall hold office till the Conclusion of AGM to be held in the year 2027.

During the year under review, the member, based on the recommendation of the Board of Directors of the Company in its forty-fourth Annual General Meeting of the Company held on 30th September 2023, had appointment of M/s Ashok Kumar Duggar & Associates, Chartered Accountants, (FRN- 308027E) as the Joint Statutory Auditors of the Company, for a term of five (5) consecutive financial years, who shall hold the office till the conclusion of AGM to be in the year 2028, in accordance with Section 139(1), and other applicable provisions, if any, of the Companies Act, 2013.

Subsequent to the closure the financial year 2023-24, M/s Ashok Kumar Duggar & Associates has expressed their unwillingness to act as joint statutory auditors of the Company for the financial commencing on 1st April, 2023 till the tenure of its appointment and given a resignation to the Company with respect thereto.

The Audit Report does not contain any qualification, reservation, adverse remark or disclaimer. during the year under review, the Auditors did not report any matter under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134(3)(ca) of the Act.

Cost Auditors

The Board of Directors of the Company has, on the recommendation of the Audit Committee, had approved the appointment of M/s CL Bansal & Associates, Cost Accountants (Firm Registration No. 101042) of Mr. Chaman Lal Bansal (proprietor) as the Cost Auditors of the Company for conducting the audit of the cost

record made and maintain by the Company pertaining to Solar Cell business for the financial year ending on 31st March, 2025.

The Board, based on the recommendation of the Audit Committee, has approved a remuneration of Rs. 30,000/- (Rupees Thirty Thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses payable to the Cost Auditors for conducting cost audit of the Company for the financial year 2024-25. The same is placed for ratification of members and forms part of the Notice of the AGM, in accordance with the provisions of Section 148(3) of the Act read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014.

Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board has appointed M/s. Sheetal Banthia & Associates, Company Secretaries, to undertake the Secretarial Audit of the Company for the financial year 2023-24 and their report is annexed to this Report asAnnexure -II .There are no qualifications, observations, adverse remarks or disclaimer in the said Report.

The Board based on the recommendation of the Audit Committee, had appointed M/s. MKB & Associates, Company Secretaries (FRN - P2010WB042700) as Secretarial Auditor to conduct Secretarial Audit of the Company for the Financial year 2024-25.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

Internal Auditor

M/s Dass Gupta & Associates, Chartered Accountants, firm's registration No 112N, was appointed as the Internal Auditor of the Company for the financial year 2023-24. During the year, the internal Auditor has submitted its Internal Audit Report which was considered by the Board.

The Board based on the recommendation of the audit committee, has also re-appointed M/s Dass Gupta & Associates, Chartered Accountants as Internal Auditors of the Company for the Financial year 2024-25.

EXTRACT OF THE ANNUAL RETURN

The Ministry of Corporate Affairs (MCA) vide Notification no. G.S.R.159 (E) dated 5th March, 2021 has amended the Companies (Management and Administration) Rules, 2014. According to the amended provisions of Rule 12 of the said rule, requirement of the extract of Annual Return in Form No. MGT-9 has been dispensed with effective from the financial year ended 31st March, 2021.

PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES

In accordance with the provisions of Section 186 of the Companies Act, 2013, the Company has not given any loan (except temporary loan to its employees) and has made following investment during the year under review.

Investee Company	Nature of Investment	Amount of Investment (Rs.)
Jupiter Renewables Private Limited	Investment in 10,000 Equity Shares	1,00,000/-
Jupiter Solartech Private Limited	Investment in 10,000 Equity Shares	1,00,000/-
AMPIN Solar One Private Limited	Investment in 5,00,000 Equity Shares	50,00,000/-

The aggregate value of investment made by the Company in subsidiary company i.e. Jupiter Solar Power Limited as on 31st March, 2024 was Rs. 814.03 Lakhs.

Further, Corporate Guarantee given or security provided (if any) by the Company to any other Company was in compliance of Section 186 of the Companies Act, 2013 and its rules framed thereunder.

RELATED PARTY TRANSACTIONS

During the year under review, all transactions entered into by the Company with its related parties were approved by the Audit Committee and were at arm's length and in the ordinary course of business. Prior omnibus approvals have been obtained for related party transactions which are of repetitive nature and entered in the ordinary course of business and on an arm's length basis. The Company have entered certain contracts or arrangements with related parties in terms of Section 188(1) of the Act. Details of related party transactions in Form AOC-2 are provided inAnnexure -IIIto this Report.

Details of related party transactions entered into by the Company, in terms of AS-18 have been disclosed in the notes to the standalone/consolidated financial statements forming part of this Annual Report.

QUALITY INITIATIVES

The Company continues to sustain its commitment to the highest levels of quality, superior service management, robust information security practices and mature business continuity management.MATERIAL CHANGES BETWEEN END OF FINANCIAL YEAR AND DATE OF BOARD REPORT

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

Subsequent to the closure of the financial year and a part of the other disclosures highlighted in other part of this Directors' Report, your Company has raised Rs. 289.25 Crores by issuing 1000 equity shares and 17,25,590 compulsorily convertible preference shares of the

Company from ValueQuest Scale Fund and its affiliates at an issue price of Rs. 1675.27 including premium of Rs. 1665.27 per share.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS

During the Financial Year 2023-24 no significant orders were passed by the Regulators.

PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

No application has been made under the Insolvency and Bankruptcy Code, hence the requirement to disclose the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year is not applicable.

INTERNAL FINANCIAL CONTROLS

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The Company has an internal financial control system, commensurate with the nature of its business and the size and complexity of its operations. The Company's system of Internal Financial Control has been designed to provide a reasonable assurance with regard to policies and internal procedures for ensuring the orderly and efficient conduct of business, maintaining of proper accounting controls, protecting and safeguarding assets from unauthorized use or losses, prevention and detection of frauds and errors, compliance with regulations and for ensuring timely preparation of reliable financial information.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

The manufacturing units and operations of the Company is located in Baddi, Himachal Pradesh and the business of the Company are into generation of green energy which is non-polluting in nature.

As required under section 134(3)(m) of the Act read with rule 8(3) of the Companies (Accounts) Rules, 2014, the details of the energy conservation, technology absorption and foreign exchange earnings and outgo are annexed to this report asAnnexure - IV.

DIRECTORS' RESPONSIBILITY STATEMENT

In terms of provisions of Section 134(5) of the Companies Act, 2013 (Act) read with relevant Rules made thereunder, your Directors confirm that:

in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards have been followed along with proper explanation relating to material departures;

they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company at the end of the financial year and of the profit of your Company for that period;

they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of your Company and for preventing and detecting fraud and other irregularities;

the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively;

they have prepared the annual accounts for the financial year ended 31st March, 2024 on a going concern basis; and they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has adopted a vigil mechanism/whistle blower policy to provide a formal mechanism to the Directors and employees to report their concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy. It aims to provide an avenue for employees

through this policy to raise their concerns on any violation of legal or regulatory requirements, suspicious fraud, misfeasance, misrepresentation of any financial statements and reports. It also provides for direct access to the Chairman of the Audit Committee.

NOMINATION AND REMUNERATION POLICY

Pursuant to provisions of Section 178 of the Companies Act, 2013, the Board, on the recommendation of the Nomination and Remuneration Committee, has framed a Nomination and Remuneration Policy for selection, appointment and remuneration of Directors and Key Managerial Personnel including criteria for determining qualifications, positive attributes and independence of Directors. The policy has been duly approved and adopted by the Board, pursuant to the recommendations of the Nomination and Remuneration Committee.

During the year under review, there has been no change to the Policy. The policy is available on the website of the Company athttps://jil-jupiter.com.

The salient features of the Policy are:

1. To evaluate of the composition and organization of the Board and its committees in light of requirements established by any Regulatory Body or any other applicable statute, rule or regulation which the Committee deems relevant and to make recommendations to the Board in respect to the appointment, re-appointment and resignation of Independent, Executive and Non-Executive Directors of the Company.

2. To ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.

RISK MANAGEMENT

The Company is not required to form Risk Management Committee. However, the Audit Committee is responsible for monitoring and reviewing the risk management plan and ensuring its effectiveness. The Audit Committee has additional oversight in the area of financial risks and controls. The major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

SAFE & CONDUCIVE WORKPLACE

The Company is committed to provide a safe and conducive work environment to its employees and has constituted internal complaint committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.During the year under review, there were no cases filed pursuant under the aforesaid act.

COMPLIANCE WITH SECRETARIAL STANDARDS

During the period under review, the Company has complied with the provisions of SS-1 and SS-2 with respect to Meeting of Board of Directors and General Meetings respectively.

CORPORATE SOCIAL RESPONSBILITY(CSR)

In accordance with the requirements of the provisions of Section 135 of the Companies Act, 2013, the Company has formulated a CSR

Policy and constituted a CSR Committee and the same has been available

on the website of the Company, www.jil-jupiter.com Your Company strives to contribute towards CSR as per the line items included in Schedule VII to the Companies Act, 2013.

As per requirement of the provisions of Section 135 (4) of the Companies Act, 2013, CSR policy of the Company stating the content has been set out as anAnnexure-Vto this Directors' Report.

During the year under review, 2 (two) CSR Committee Meetings were held. As prescribed under Section 135 of the Companies Act, 2013, read with relevant rules, an Annual Report on CSR Activities has been set out as anAnnexure - VIto this Directors' Report.

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

During the period under review, there has been no one time settlement of loans taken from banks and financial institutions.

WEB LINK OF ANNUAL RETURN

The Company is maintaining its website. Annual return has been uploaded at the website of the company at https://jil-jupiter.com/investor-relations, in compliance of provisions of Section 92 (3) read with Section 134 (3) (a) of the Companies Act, 2013.

ACKNOWLEDGEMENT

The Directors acknowledge with appreciation, the co-operation and assistance received from the Government, Banks, Authorities and other Business Constituents and arcade during the year.

The Directors wish to place on record their appreciation of the contribution made by employees, customers and suppliers for their continuous support given by them to the Company at all levels during the period under report.

On Behalf of the Board of Directors

	Sd/-	Sd/-
Place: Kolkata	Alok Garodia	Akash Garodia
Date: 29thAugust, 2024	Managing Director	Wholetime Director

DIN: 00081848 DIN: 05299302

ANNEXURE - I

Form AOC-1

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(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts Rs. in Lakh)

Sl. No.	Particulars	Details		
	Name of the subsidiary	Jupiter Solar Power Limited	Jupiter Renewables Pvt. Ltd.	Jupiter Solartech Private Limited
	The date since when subsidiary was acquired	24.03.2008	24.02.2024	23.02.2024
	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01.04.2023 - 31.03.2024	24.02.2024 - 31.03.2024	23.02.2024 - 31.03.2024
	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	INR	INR	INR
	Share capital	257.76	1.00	1.00
	Reserves & surplus	618.20	0.17	0.15
	Total assets	892.12	1.42	1.42
	Total Liabilities	892.12	1.42	1.42
	Investments	121.37	Nil	Nil
	Turnover*	47.98	0.001	0.001
	Profit before taxation	(22.37)	0.21	0.18
	Provision for taxation**	(5.59)	(0.036)	(0.027)
	Profit after taxation	(16.77)	0.17	0.15
	Proposed Dividend	Nil	Nil	Nil
	% of shareholding	77.69	100	100

* Revenue from Operation

1. Names of subsidiaries which are yet to commence operations	Not Applicable

2. Names of subsidiaries which have been liquidated or sold during the year	Not Applicable

** Deferred Tax

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Part "B": Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

S.No.	Name of Associates or Joint Ventures	Details
1.	Latest audited Balance Sheet Date	NA
2.	Date on which the Associate or Joint Venture was associated or acquired	NA
3.	Shares of Associate or Joint Ventures held by the company on the year end	NA
(a) No. of Shares held	NA	
(b) Amount of Investment in Associate/Joint Venture	NA	
(c) Extent of holding %	NA	

4.	Description of how there is significant influence	NA
5.	Reason why the associate/joint venture is not consolidated	NA
6.	Net worth attributable to shareholding as per latest audited Balance Sheet	NA
7.	Profit or Loss for the year	NA
	i. Considered in Consolidation	NA
ii. Not Considered in Consolidation	NA	

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures -

The Company does not have any Associates and Joint Ventures during the reporting period. Hence disclosure of this part is not applicable.

On behalf of the Board of Directors

	Sd/-	Sd/-
	Alok Garodia	Akash Garodia
Place: Kolkata	Managing Director	Wholetime Director
Dated: 29.08.2024	(DIN: 00081848)	(DIN: 05299302)

Annexure-II

Form No.MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year Ended March 31, 2024

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

JUPITER INTERNATIONAL LIMITED

20A, Ashutosh Choudhury Avenue,

Kolkata -700019,

West Bengal

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by M/s Jupiter International Limited (hereinafter called 'the Company') bearing CIN: U51109WB1978PLC031668. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2024, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We further report that compliance with applicable laws is the responsibility of the Company and our report constitutes an independent opinion. Further, our report is neither an assurance for future viability of the Company nor a confirmation of efficient management by the

Company.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by M/s Jupiter International Limited for the financial year ended on March 31, 2024, to the extent of Acts/provisions of the Acts applicable, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not applicable to the Company as the Company is neither a listed company/subsidiary of a listed company nor applied for listing of its securities).

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

1. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the Company)

2. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (Not Applicable to the Company)

3. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the Company)

4. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company)

5. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 and other applicable regulations/ guidelines/ circulars as may be issued by SEBI from time to time to the extent applicable.

6. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and other applicable regulations/ guidelines/ circulars as may be issued by SEBI from time to time to the extent applicable;

7. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021(Not Applicable to the Company)

8. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable as there was no reportable event during the financial year under review)

9. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. (Not Applicable to the Company as the Company is neither a listed company/subsidiary of a listed company nor applied for listing of its securities.)

(vi) The company belongs to the Solar industry under Ministry of Electronics and Information Technology. To the best of my knowledge and belief and as confirmed from the Management of the Company, the following other specific laws are specifically applicable to the Company:

1. The Factories Act, 1948

2. The Electricity Act, 2003

3. The Indian Electricity Rules, 1956

4. The Air (Prevention and control of Pollution) Act, 1981

5. The Water (Prevention and control of Pollution) Act, 1981

6. The Indian Boilers Act, 1923

7. The Standards of Weights and Measures (Enforcement) Act, 1985

9. The Explosives Act, 1884

10. The Environment (Protection) Act, 1986

11. The Legal Metrology Act, 2009

12. The Public Liability Insurance Act, 1991

13. The Minimum Wages Act, 1948.

14. Other Laws as applicable for the time being.

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company Secretaries of India.

During the financial year under review, the Company has generally complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards etc. mentioned above.

We further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory auditors, tax auditors, and other designated professionals.

We further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and a Woman Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Adequate notice is given to all directors to schedule the Board Meetings, the agenda and detailed notes on agenda were sent in compliance to provisions of the Act, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Decision in the meeting of Board of Directors were taken unanimously and recorded as part of the minutes.

We further report that as per the explanations given to us and the representations made by the Management and relied upon by us there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the period under audit, as per above referred laws, rules, regulations and standards, following are the events/actions:

The Company incorporated two Wholly Owned Subsidiary Companies in the name and style of Jupiter Renewables Private Limited and Jupiter Solartech Private Limited by making an initial investment of Rs. 1,00,000/- (Rupees One Lac Only) in each respectively.The Company has redeemed 1200 NCD and 500 OCD issue to the various investors Edelweiss Alternative Asset Advisors Limited by taking over the loan by Indian Renewable Energy Development Agency Limited (IREDA) vide its loan agreement dated 25.08.2023.

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For SHEETAL BANTHIA & ASSOCIATES

Company Secretaries

CS SHEETAL BANTHIA

Practicing Company Secretary

Place : Kolkata

ACS - 49849 / CP No. - 21830

Dated : 29/08/2024

UDIN: A049849F001052796

To

The Members,

JUPITER INTERNATIONAL LIMITED

20A, Ashutosh Choudhury Avenue,

Kolkata -700019,

West Bengal

Our Secretarial Audit Report of even date, for the financial year 2023-24 is to be read along with this letter.

1. Maintenance of Statutory and other records are the responsibility of the Management of the Company. Our responsibility is to express an opinion on these records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurances about the correctness of the contents of the records. The verification was done on test basis to ensure that correct facts are reflected in records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company. We have relied on the report of the statutory auditor in respect of the same as per the guidance of the Institute of Company Secretaries of India.

4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulation and happening of events etc;

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For SHEETAL BANTHIA & ASSOCIATES

Company Secretaries

CS SHEETAL BANTHIA

Practicing Company Secretary

Place : Kolkata

ACS - 49849 / CP No. - 21830

Dated: 29/08/2024

UDIN: A049849F001052796

Annexure - III

FORM NO. AOC.2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

Details of contracts or arrangements or transactions not at arm`s length basis

There were no contracts or arrangements or transactions entered into by the Company during the year ended 31st March, 2024 which were not at arm's length basis.

Details of material contracts or arrangement or transactions at arm`s length basis

Sl. No	Particulars	Details	Details	Details
		i. Jupiter Solar Power Limited ii. Jupiter Renewable Private Limited	i. Mrs. Sushila Garodia	

a)	Name(s) of the related party	iii. Jupiter Solartech Private Limited iv. Jupiter Green Energy Private Limited	ii. Alok Garodia (HUF) iii. Akash Garodia iv. Sangita Bhartia	i. Akash Garodia ii. Lalit Prakash Bhartia
b)	Nature of relationship	i. Subsidiary Company ii. Wholly owned Subsidiary iii. Wholly owned subsidiary iv. Relative of Director holding Directorship	Relative of KMPs	Relative of KMPs
c)	Nature of contracts /arrangements/ transactions	Purchase of Service	Rent Paid	Service Received
d)	Duration of the contracts/arrangements/ transactions	1 (One) Year	1 (One) Year	1 (One) Year
e)	Salient terms of the contracts or arrangements or transactions including the value, if any:	Transaction Value (In Rs.) i. 100.00 ii. 121.00 iii. 121.00 iv. 3,00,000.00	Transaction Value (Rs. In Lakh) i. 12.00 ii. 12.00 iii. 9.00 iv. 2.00	Transaction Value (Rs. In Lakh) i. 6.00 ii. 18.00
f)	Date(s) of approval by the Board, if any:	The said Related Party Transaction ('RPT') for sales and purchase of goods and services were approved by the Audit Committee and Board of Directors on 10th April, 2023.	The said Related Party Transaction ('RPT') were approved by the Audit Committee and Board of Directors on 10th April, 2023	The said Related Party Transaction ('RPT') were approved by the Audit Committee and Board of Directors on 10th April, 2023
g)	Amount paid as advances, if any:	Nil	N.A.	N.A.

On Behalf of the Board of Directors

	Sd/-	Sd/-
Place: Kolkata	Alok Garodia	Akash Garodia
Date: 29thAugust, 2024	Managing Director	Wholetime Director
	DIN: 00081848	DIN:05299302

Annexure-IV

Particulars required as per Rule 8(3) of The Companies (Accounts) Rules, 2014

A		CONSERVATION OF ENERGY	
(i)	The steps taken or impact on conservation of Energy	The Company has installed 20Kw solar power plant at its manufacturing unit -II at Baddi, Himachal Pradesh.	
(ii)	The steps taken by the company for utilizing alternate sources of energy	N.A.	
(iii)	The capital investment on energy conservation equipment's	Rs. 9.43 lakhs	
B		TECHNOLOGY ABSORPTION	
(i)	The Efforts made towards technology absorption	N.A.	
(ii)	The Benefits derived like product improvement, cost reduction, product development or import substitution	N.A.	
(iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year)	N.A.	
	(a)	The Details of technology imported	N.A.
	(b)	The Year of import	N.A.

	(c)	Whether the technology been fully absorbed	N.A.
	(d)	If not fully absorbed, areas where absorption has not taken place and the reasons thereof; and	N.A.
	(e)	Expenditure incurred on Research and Development	N.A.
C		FOREIGN EXCHANGE EARNINGS AND OUTGO	
	The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows	Information mentioned herein below	

Foreign Exchange Outgo

S. No.	Particulars	Amount (Rs. In Lakhs)
	CIF Value of Imports - Raw Material & Components	30,099.28
	Expenditure in foreign currency	61.99

Foreign Exchange Earned

S. No.	Particulars	Amount (Rs. In Lakhs)

1.	Export at FOB Value	55.55
2.	Deemed Export (Export to SEZ & EOU)	Nil

On Behalf of the Board of Directors

Sd/- Sd/-

Place: Kolkata Alok Garodia Akash Garodia

Date: 29.08.2024 Managing Director Wholetime Director

DIN: 00081848 DIN:05299302

Annexure-V

JUPITER INTERNATIONAL LIMITED

Corporate Social Responsibility Policy

(Pursuant to Section 135 of the Companies Act, 2013)

This Corporate Social Responsibility (hereinafter referred to as `CSR`) Policy is framed in terms of the Companies Act, 2013 (hereinafter referred to as `the Act`) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as `the CSR Rules`), as amended from time to time.

Introduction

Jupiter was created with an objective to develop significant competencies to extend our footprints across the value chain in the Solar Industry and eventually become a leading contributor for promotion of renewable energy in South Asia. We perceive CSR as our responsibility towards contributing to society, empowering individuals and enabling them to live a life of dignity. For us, strengthening the moral fabric of the society is also a duty which we wish to include in our CSR activities. The CSR philosophy of JUPITER is embedded in its commitment to all stakeholders, employees, customers, shareholders and society. Our sustainable approach by practicing service to humanity has enabled us to continue fulfilling our commitment to be a socially responsible corporate citizen. Our objective is to manage our business in a way which produces a positive impact on the economy, society and environment.

CSR Implementation

To attain our objective, the Company may decide to undertake its CSR activities recommended by the CSR Committee and approved by the Board of Directors, through -

a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company and having an established track record of at least three years in undertaking similar activities, or

a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or

any entity established under an Act of Parliament or a State legislature; or

a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), and having an established track record of at least three years in undertaking similar activities.

Guiding Principles

The Company shall follow the following guiding principles for selection, implementation and monitoring of CSR Activities as well as formulation of the Annual Action Plan:

The Company shall give preference to the local areas wherein the Company operates or has its offices for spending the amount earmarked for Corporate Social Responsibility activities.

The Company shall undertake only such CSR Activities which are permitted under the Applicable Laws. The Company may also consider international, national, or state level priorities/ objectives, while identifying CSR Activities.

The Company shall not discriminate against the beneficiaries of the CSR Activities, on any grounds whatsoever, including race, gender, age, ethnicity, caste, religion, domicile, but may focus its CSR Activities to benefit the economically or socially weaker, or marginalised sections, of the society.

The Company shall endeavour utmost transparency in selection, implementation, monitoring and reporting of CSR Activities.

The Company shall ensure that all CSR Activities undertaken directly or indirectly, meet applicable standards of quality followed by Company and/or are the market standard for such activities.

The Company shall either undertake the project directly or preferably through Implementation Agency and shall to its best of its ability also ensure that the Implementation Agency, satisfy the criterion specified (if any) and has relevant experience, good credentials, no criminal track record etc.

The Company shall ensure that all the CSR Activities are implemented as per the approved Annual Action Plan, authorised by the Board.

CSR areas for Implementation

Our activities will be carried out in line with the items as specified under Schedule VII of the Companies Act, 2013 as mentioned hereunder -

Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation (including contribution to Swach Bharat Kosh set up by the Central Government for promotion of sanitation) and making available safe drinking water;

Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water (including contribution to the clean Ganga Fund set up by the Central Government for rejuvenation of river Ganga);

Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional and handicrafts;

Measures for the benefit of armed forces veterans, war widows and their dependents;

Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports; Contribution to the Prime Minister`s National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women;

(a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian

Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

Rural development projects.

Slum area development

Disaster Management, including relief, rehabilitation and reconstruction activities

Excluded CSR activities:

In terms of Rule 2(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the following activities shall not form a part of the CSR activities of the Company:

(i)activities undertaken in pursuance of normal course of business of the company: (ii)any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level; (iii)contribution of any amount directly or indirectly to any political party under section 182 of the Act; (iv)activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019); (v)activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; (vi)activities carried out for fulfilment of any other statutory obligations under any law in force in India;

CSR Committee

CSR Committee shall be formed as per the applicable laws and the committee shall be responsible for the recommendation/implementation/monitoring and review of this policy and various projects / activities undertaken under the policy, recommend the amount of expenditure to be incurred on the CSR activities. Chief Financial Officer shall be permanent invitee to the meetings of the CSR Committee. The Committee may invite such other executive(s)/employees of the Company, professionals and experts with relevant experience, as it may consider appropriate in its sole discretion, whether on permanent basis or temporarily for meetings of the Committee, to advise on the various CSR Activities being undertaken/to be undertaken by the Company.

Annual Action Plan in pursuance of its CSR policy

The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely: -

the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act; the manner of execution of such projects or programmes; the modalities of utilisation of funds and implementation schedules for the projects or programmes; monitoring and reporting mechanism for the projects or programmes; and details of need and impact assessment, if any, for the projects undertaken by the company:

The Board shall be the absolute authority to update, alter, modify, amend, withdraw and replace the Annual Action Plan at any time during the financial year, as per the recommendation of CSR Committee, based on the reasonable justification to that effect.

The Board shall review the status of implementation and fund utilization of the various projects and programmes as per approved Annual Action Plan at least once in a year.

CSR Budget

The Company shall spend, in every financial year, at least 2% of the average net profits of the Company made during the 3 (Three) immediately preceding financial years, in pursuance of this Corporate Social Responsibility Policy and as per approved Annual Action Plan.

The CSR expenditure shall include all expenditure including contribution to corpus of implementing agency or on projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

Treatment of excess spent on the CSR activities

In case the Company spends an amount in excess of the 2%, then the company may set off such In case the company excess amount up to immediate succeeding 3 (Three) be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

Monitoring and Reporting

The CSR Committee will be responsible for monitoring CSR activities and report to the Board from time to time.

The CSR Committee has the powers to:

Seek monitoring and implementation report from Implementation Agency / organizations receiving funds. Delegate a designated company official to co-ordinate with the organization receiving funds to inspect the activities undertaken and ensure information in a timely manner.

Under the overall supervision of the Board and the CSR Committee, the Implementation Agency shall be responsible to monitor the CSR Activities. The Implementation Agency shall devise a robust monitoring mechanism to ensure that the CSR Activities are undertaken effectively in accordance with approved Annual Action Plans in compliance with the Applicable Laws and the provisions of this Policy.

The CSR Activities will be effectively and objectively monitored using appropriate monitoring tools that may include one or more of the third-party audit(s) or certification(s), impact assessment(s), self-assessment report(s), field visit(s), periodical review(s) or any other appropriate mechanism. For the Board to satisfy itself that disbursed CSR funds have been utilized for its intended use, it can rely on the certificate issued and signed by the head / authorised representative by the Implementation Agency.

The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

Responsibilities of the Implementation Agency

Implementation Agency shall work under the overall supervision of the CSR Committee and the CSR Committee shall be fully authorised to issue any instruction, guidelines, direction, order, advisor etc. which shall be binding on them. To obtain the unique CSR Registration Number by registering itself with the Central Government by filing the form CSR-1 electronically. The Implementation Agency works only with credible institutions, nongovernmental organisations (NGOs), government agencies, domain experts and visionaries and other philanthropic foundations to enhance the outreach of the Company's CSR Activities in line with the CSR Policy. Undertake the CSR Activities as per the approved Annual Action Plan. Update the CSR Committee and the Board on the progress of CSR Activities and status of implementation of the Annual Action Plan. Maintain records of all CSR Activities undertaken on behalf of the Company. Do all such acts, deeds and things as may be directed by the CSR Committee in pursuance of the CSR Policy and for the effective implementation of the Annual Action Plan.

Disclosure

The Annual Report of the Company shall include Annual report on CSR on CSR outlining the CSR Policy, CSR Committee, CSR initiatives undertaken by the Company, the CSR spend during the financial year and other information as required by the prevailing law.

Details of composition of the CSR Committee, the CSR policy, the CSR Committee charter and details of CSR Activities approved by the Board shall be available on the Company website at www.jil-jupiter.com.

Our Board of Directors, our Management and all of our employees are being encouraged tointernalize our CSR philosophy of going beyond profit seeking. We stand committed to all the necessary resources required to meet the goals of Corporate Social Responsibility.

(This policy has been formulated and adopted by the Board based on the recommendation of the Corporate Social Responsibility Committee.)

ANNEXURE-VI

ANNUAL REPORT

ON

CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR 2023-24

Brief outline on CSR Policy of the Company:

The Board of Directors of the Company adopted the CSR Policy in compliance with the provisions of Section 135 of the Companies Act, 2013. Our approach by practicing service to humanity has enabled us to continue fulfilling our commitment to be a socially responsible corporate citizen. Our objective is to manage our business in a way which produces a positive impact on the economy, society and environment. During the Financial Year 2023-24, the Company made its contribution towards promoting education and skill development on apprenticeship training under the Apprentices Act, 1961 and in line with the circular issued by the Ministry of Corporate Affairs on 12.02.2016 towards the aforesaid reference and in other activities as prescribed in Schedule VII of the Companies Act, 2013 including contribution to Udasin Karshni Seva Trust and ISKCON. The Company has framed a CSR Policy in compliance with the provisions of Section 135 of the Companies Act, 2013.

Composition of CSR Committee:

Sl. No.	Name of Director	Designation /Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Alok Garodia	Chairperson, Managing Director	2	2
2.	Mr. Raj Kumar Garodia	Member, Non-Executive Director	2	2
3.	Mr. Sandeep Kumar Sharma			

Member, Independent Director

1

1

Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company-https://jil-jupiter.com/investors-relations.

Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable. -: Not Applicable

(a)

Average net profit of the Company as per sub-section (5) of section 135

Rs. 9,83,64,023.07

(b)

Two percent of average net profit of the Company as per sub-section (5) of section 135

Rs. 19,67,280.46

(c)

Surplus arising out of the CSR Projects or programmes or activities of the previous Financial Years

Nil

(d)

Amount required to be set-off for the Financial Year, if any

Rs. 12,55,370.12

(e)

Total CSR obligation for the Financial Year (b)+(c)-(d)

Rs. 7,11,910.34

(a)

Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)

Rs. 1,05,88,368.00

(b)

b) Amount spent in Administrative Overheads.

NIL

(c)

c) Amount spent on Impact Assessment, if applicable

NIL

(d)

Total amount spent for the Financial Year [(a)+(b)+(c)].

Rs. 1,05,88,368.00

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the

Financial Year. (in Rs.)

Amount Unspent (in Rs.)

Total Amount transferred to Unspent CSR Account as per section 135(6).

Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).

Amount.

Date of transfer

Name of the Fund

Amount.

Date of transfer

1,05,88,368.00

Nil

N.A.

N.A.

Nil

N.A.

(f) Excess amount for set-off, if any:

Sl. No.

Particular

Amount (in Rs.)

(i)

Two percent of average net profit of the company as per section 135(5)

19,67,280.46

(ii)

Total amount spent for the Financial Year (including set of previous FY, Rs. 12,55,370.12) for the Financial Year.

1,18,43,738.12

(iii)

Excess amount spent for the financial year [(ii)-(i)]

98,76,457.66

(iv)

Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any

Nil

(v)

Amount available for set off in succeeding financial years

[(iii)-(iv)]

98,76,457.66

Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1

2

3

4

5

6

7

8

Sl No.

Preceding

Financial

Year(s)

Amount

transferred to

Unspent CSR

Account under

sub- section (6)

of section 135

(in Rs.)

Balance Amount

in Unspent CSR

Account under

sub- section (6)

of section 135

(in Rs.)

Amount

Spent in the

Financial

Year (in Rs.)

Amount transferred

to a Fund as specified

under Schedule VII as

per second proviso

to sub- section (5) of

section 135, if any

Amount

remaining to

be spent in

succeeding

Financial

Years (in Rs.)

Deficiency,

if any

Amount (in Rs.)

Date of transfer

-

-

-

-

-

-

-

-

-

Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If yes, enter the number of Capital assets created/ acquired: Nil

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility: N.A

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of Section 135:

JIL has complied with the provisions laid down under Section 135 of Companies Act, 2013 and has spent in excess of requirement to spend for the financial year. Hence, there is no unspent amount.

For and on behalf of the CSR Committee

Sd/- Sd/-

Alok Garodia Chairperson, CSR Committee Managing Director DIN-00081848	Akash Garodia Member, CSR Committee Director DIN-05299302

Date: 29.08.2024

Place: Kolkata

[400200] Disclosures - Auditors report

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per Auditors Report in text Block	
Disclosure relating to quantitative details of fixed assets	As per Auditors Report in text Block	
Disclosure relating to physical verification and material discrepancies of fixed assets	As per Auditors Report in text Block	
Disclosure relating to title deeds of immovable properties	As per Auditors Report in text Block	
Disclosure in auditors report relating to inventories	As per Auditors Report in text Block	
Disclosure in auditors report relating to loans	As per Auditors Report in text Block	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per Auditors Report in text Block	
Disclosure in auditors report relating to deposits accepted		As per Auditors Report in text Block
Disclosure in auditors report relating to maintenance of cost records	As per Auditors Report in text Block	
Disclosure in auditors report relating to statutory dues [TextBlock]	As per Auditors Report in text Block	
Disclosure in auditors report relating to default in repayment of financial dues	As per Auditors Report in text Block	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per Auditors Report in text Block
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per Auditors Report in text Block	
Disclosure in auditors report relating to managerial remuneration	As per Auditors Report in text Block	
Disclosure in auditors report relating to Nidhi Company		As per Auditors Report in text Block
Disclosure in auditors report relating to transactions with related parties	As per Auditors Report in text Block	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per Auditors Report in text Block	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per Auditors Report in text Block
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per Auditors Report in text Block

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	ChhapariaandAssociates
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	CHHAPARIA & ASSOCIATES
Name of auditor signing report	Subhash Kumar Baid
Firms registration number of audit firm	322169E
Membership number of auditor	064917
Address of auditors	Shantiniketan Building, 8 Camac Street, 5th Floor, Suite - 2 & 15, Kolkata - 700017
Permanent account number of auditor or auditor's firm	AADFC1689C
SRN of form ADT-1	F28501534
Date of signing audit report by auditors	29/08/2024
Date of signing of balance sheet by auditors	29/08/2024

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

	01/04/2023 to 31/03/2024
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To

The Members of

Jupiter International Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Jupiter International Limited ('the Company'), which comprises of the Balance Sheet as at 31stMarch, 2024, the Statement of Profit and Loss for the year ended on that date, the Cash Flow Statement for the year ended on that date and Notes to the Financial Statements including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('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 state of affairs of the Company as at March 31, 2024, its Profit for the year ended on that date and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact to those charged with governance. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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 Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give, in the Annexure A, a statement on the matters specified in paragraph 3 and 4 of the Order.

As required by section 143 (3) of the Act, we report that:We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

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

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

In our opinion, the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounting Standards) Rules, 2021;

On the basis of the written representations received from the directors as on 31stMarch, 2024, and taken on record by the Board of Directors, none of the directors are disqualified as on 31stMarch, 2024, from being appointed as a director in terms of section 164(2) of the Act;

With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we attach herewith a report on the same in Annexure B;

With respect to the other matters to be included in the Auditor's Report in accordance with the requirement of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the company has paid or provided any remuneration to its Directors, if any, during the year in accordance with the provisions of section 197 of the Act.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 statements, except those disclosed in the Financial Statements;

The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company. ? That management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

That management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any other person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

No dividend has been declared or paid during the year by the company.

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

For Chhaparia & Associates

Chartered AccountantsFRN : 322169E

(Subhash Kumar Baid)

Partner

Membership No. 064917

Place : Kolkata

Dated : The 29th day of August, 2024

UDIN: 24064917BKDADW5140

JUPITER INTERNATIONAL LIMITED

ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

			The Company has maintained proper records showing

			full particulars, including quantitative details and situation of
i.	(a)	(A)	

			Property, plant and equipment.
		(B)	The Company has maintained proper records showing full particulars of Intangible Assets.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, plant and equipment by which all Property, plant and equipment are verified in a phased manner. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.	
	(c)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company .	
	(d)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment during the year.	
	(e)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.	
		The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and	

		procedures and coverage as followed by management were appropriate. No discrepancies were noticed on	
(ii)	(a)		

		verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. The quarterly returns or statements of current assets filed by the Company in respect of such working capital facilities with the banks are mostly in agreement with the books of accounts and discrepancies, if any, are not material.
(iii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, granted loans and advances in the nature of loans, secured or unsecured and provided guarantees to companies, limited liability partnership and other parties. Hence this clause is not applicable to the Company.	
(iv)	According to the information and explanations given to us and on the basis of our examination of the records, the provisions of Section 185 and Section 186 of the Companies Act, 2013 have been complied with to the extent applicable to the Company.	
(v)	The Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, clause 3(v) of the Order is not applicable.	
(vi)	According to the information and explanations given to us, the Central Government has prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by the Company and the same have been duly made and maintained.	
		The Company does not have liability in respect of Sales tax, Service tax, Duty of excise and Value added tax during the year since effective 1stJuly, 2017, these

		liabilities have been subsumed into GST.
(vii)	(a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.
	(b)	According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes except the following:
(viii)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.	

Name of the Statute (Nature of Dues)	Period to which the amount relates	Forum where the dispute is pending	Amount involved (` Lacs)
Income Tax Act	F.Y. 2008-2009	Hon'ble Calcutta High Court	387.63
Goods and Service Tax (Tax/Interest/ Penalty)	July, 2017 to February, 2019	Commissioner of CGST (Appeals), Chandigarh	43.58

(ix)	(a)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.
	(c)	According to the information and explanations given to us by the management, wherever stipulated, the term loans obtained by the Company have been utilized for the purpose for which they were obtained.
	(d)	According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the Company.
	(e)	According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken funds from entities on account of or to meet the obligations of its subsidiaries and associates.
	(f)	According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.
(x)	(a)	The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable.
	(b)	According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi)	(a)	Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
	(b)	According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
	(c)	The Company has not received any whistle blower complaints during the year. Hence, this clause is not applicable to the Company.
(xii)	According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.	
(xiii)	In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.	
(xiv)	In our opinion and according to the information and explanations given to us, the Company has an internal audit system commensurate to the nature and size of its operations. We have considered the internal audit reports issued by the internal auditors for the period under audit while forming our opinion.	
(xv)	In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and	

	hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.	
(xvi)	(a)	The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) and 3(xvi)(b) of the Order is not applicable.
	(b)	The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) 3(xvi)(d) of the Order is not applicable.
(xvii)	The Company has not incurred a cash loss of in the current year under audit but the Company has incurred ` 2,646.59 Lakhs cash loss in the immediately preceding financial year.	
(xviii)	There has been resignation of the joint statutory auditors, M/s. Ashok Kumar Duggar & Associates, during the year. The outgoing joint auditors have not raised any issues, objections or concerns and hence this Clause of the Order is not applicable.	
(xix)	According to the information and explanations given to us and on the basis of the financial ratios disclosed in the financial statements, ageing and expected dates of realization of assets and payment of liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.	

(xx)	The Company does not have any amount remaining unspent in respect of its CSR obligations for the year. Hence, the Clause xx of the said Order is not applicable to the Company.

For Chhaparia & Associates

Chartered AccountantsFRN : 322169E

(Subhash Kumar Baid)

Partner

Membership No. 064917

Place : Kolkata

Dated : The 29th day of August, 2024

UDIN : 24064917BKDADW5140

JUPITER INTERNATIONAL LIMITED

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

We have audited the internal financial controls over financial reporting of Jupiter International Limited ("the Company") as of 31stMarch, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For Chhaparia & Associates

Chartered AccountantsFRN : 322169E

(Subhash Kumar Baid)

Partner

Membership No. 064917

Place : Kolkata

Dated : The 29th day of August, 2024

UDIN : 24064917BKDADW5140

[400500] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table] ..(1)

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

Signatories of secretarial audit report [Axis]	SHEETALBANTHIA
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	SHEETAL BANTHIA & ASSOCIATES
Name of secretarial auditor signing report	SHEETAL BANTHIA
Firms registration number of secretarial audit firm	S2019WB673200
Membership number of secretarial auditor	49849
Certificate of practice number of secretarial auditor	21830
Address of secretarial auditors	48/61, Swiss Park, Ground Floor, Kolkata - 700033
Permanent account number of secretarial auditor or secretarial auditors firm	ATTPC7087M
Date of signing secretarial audit report	29/08/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (3) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No
Secretarial qualifications or observations or other remarks in secretarial audit report	NA

Textual information (3)

Disclosure in secretarial audit report explanatory [Text Block]

Annexure-II

Form No.MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year Ended March 31, 2024

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members

JUPITER INTERNATIONAL LIMITED

20A, Ashutosh Choudhury Avenue,

Kolkata -700019,

West Bengal

We have conducted the Secretarial Audit of the compliances of applicable statutory provisions and the adherence to good corporate practices by M/s Jupiter International Limited (hereinafter called 'the Company') bearing CIN: U51109WB1978PLC031668. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2024, generally complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We further report that compliance with applicable laws is the responsibility of the Company and our report constitutes an independent opinion. Further, our report is neither an assurance for future viability of the Company nor a confirmation of efficient management by the Company.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by M/s Jupiter International Limited for the financial year ended on March 31, 2024, to the extent of Acts/provisions of the Acts applicable, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not applicable to the Company as the Company is neither a listed company/subsidiary of a listed company nor applied for listing of its securities).

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

1. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; (Not Applicable to the Company)

2. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; (Not Applicable to the Company)

3. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not Applicable to the Company)

4. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not Applicable to the Company)

5. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 and other applicable regulations/ guidelines/ circulars as may be issued by SEBI from time to time to the extent applicable.

6. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and other applicable regulations/ guidelines/ circulars as may be issued by SEBI from time to time to the extent applicable;

7. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021(Not Applicable to the Company)

8. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable as there was no reportable event during the financial year under review)

9. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015. (Not Applicable to the Company as the Company is neither a listed company/subsidiary of a listed company nor applied for listing of its securities.)

(vi) The company belongs to the Solar industry under Ministry of Electronics and Information Technology. To the best of my knowledge and belief and as confirmed from the Management of the Company, the following other specific laws are specifically applicable to the Company:

1. The Factories Act, 1948

2. The Electricity Act, 2003

3. The Indian Electricity Rules, 1956

4. The Air (Prevention and control of Pollution) Act, 1981

5. The Water (Prevention and control of Pollution) Act, 1981

6. The Indian Boilers Act, 1923

7. The Standards of Weights and Measures (Enforcement) Act, 1985

9. The Explosives Act, 1884

10. The Environment (Protection) Act, 1986

11. The Legal Metrology Act, 2009

12. The Public Liability Insurance Act, 1991

13. The Minimum Wages Act, 1948.

14. Other Laws as applicable for the time being.

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by the Institute of Company Secretaries of India.

During the financial year under review, the Company has generally complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards etc. mentioned above.

We further report that, the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory auditors, tax auditors, and other designated professionals.

We further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and a Woman Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act. Adequate notice is given to all directors to schedule the Board Meetings, the agenda and detailed notes on agenda were sent in compliance to provisions of the Act, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Decision in the meeting of Board of Directors were taken unanimously and recorded as part of the minutes.

We further report that as per the explanations given to us and the representations made by the Management and relied upon by us there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the period under audit, as per above referred laws, rules, regulations and standards, following are the events/actions:

The Company incorporated two Wholly Owned Subsidiary Companies in the name and style of Jupiter Renewables Private Limited and Jupiter Solartech Private Limited by making an initial investment of Rs. 1,00,000/- (Rupees One Lac Only) in each respectively.The Company has redeemed 1200 NCD and 500 OCD issue to the various investors Edelweiss Alternative Asset Advisors Limited by taking over the loan by Indian Renewable Energy Development Agency Limited (IREDA) vide its loan agreement dated 25.08.2023.

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For SHEETAL BANTHIA & ASSOCIATES

Company Secretaries

CS SHEETAL BANTHIA

Practicing Company Secretary

Place : Kolkata　　ACS - 49849 / CP No. - 21830

Dated : 29/08/2024　　UDIN: A049849F001052796

To

The Members,

JUPITER INTERNATIONAL LIMITED

20A, Ashutosh Choudhury Avenue,

Kolkata -700019,

West Bengal

Our Secretarial Audit Report of even date, for the financial year 2023-24 is to be read along with this letter.

1. Maintenance of Statutory and other records are the responsibility of the Management of the Company. Our responsibility is to express an opinion on these records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurances about the correctness of the contents of the records. The verification was done on test basis to ensure that correct facts are reflected in records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and books of accounts of the company. We have relied on the report of the statutory auditor in respect of the same as per the guidance of the Institute of Company Secretaries of India.

4. Wherever required, we have obtained the Management Representation about the compliance of laws, rules and regulation and happening of events etc;

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For SHEETAL BANTHIA & ASSOCIATES

Company Secretaries

CS SHEETAL BANTHIA

Practicing Company Secretary

Place : Kolkata ACS - 49849 / CP No. - 21830

Dated: 29/08/2024 UDIN: A049849F001052796

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	1,395.8164	1,395.8164
Reserves and surplus	7,880.24	3,743.93
Total shareholders' funds	9,276.06	5,139.75
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	7,061.37	14,411.95
Other long-term liabilities	0	0
Long-term provisions	412.32	365.79
Total non-current liabilities	7,473.69	14,777.74
Current liabilities [Abstract]		
Short-term borrowings	11,669.57	7,048.91
Trade payables	4,759.49	4,546.27
Other current liabilities	1,653.59	7,382.58
Short-term provisions	75.47	31.54
Total current liabilities	18,158.12	19,009.3
Total equity and liabilities	34,907.87	38,926.79
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	21,751.66	23,843.36
Intangible assets	0.66	0.66
Tangible assets capital work-in-progress	0	0
Intangible assets under development or work-in-progress	39.14	0
Total fixed assets	21,791.46	23,844.02
Non-current investments	866.03	814.03
Deferred tax assets (net)	1,159.33	2,606.73
Long-term loans and advances	148.2	108.06
Other non-current assets	158.26	113.16
Total non-current assets	24,123.28	27,486
Current assets [Abstract]		
Current investments	0	2,638.02
Inventories	5,988.58	5,711.73
Trade receivables	1,348.7	604.44
Cash and bank balances	1,445.97	48.45
Short-term loans and advances	1,128.68	2,390.79
Other current assets	872.66	47.36
Total current assets	10,784.59	11,440.79
Total assets	34,907.87	38,926.79

[400300] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	AkashGarodia	AlokGarodia
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Akash	Alok
Last name of director	Garodia	Garodia
Designation of director	Whole-time Director	Managing Director
Director identification number of director	05299302	00081848
Date of signing of financial statements by director	29/08/2024	29/08/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	Ashish Kumar Dhandhanya
Permanent account number of company secretary	BCGPD5122B
Date of signing of financial statements by company secretary	29/08/2024
Name of chief financial officer	Nishant Bajaj
Permanent account number of chief financial officer	AJBPB6031G
Date of signing of financial statements by chief financial officer	29/08/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	5,614.55	-4,393.6
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	2,259.79	1,747
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0
Other adjustments to reconcile profit (loss)	3,629.99	4,478.94
Other adjustments for non-cash items	0	0
Total adjustments to profit (loss)	5,889.78	6,225.94
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-276.85	122.23
Adjustments for decrease (increase) in trade receivables	-744.26	-536.3
Adjustments for decrease (increase) in other current assets	414.1	960.39
Adjustments for increase (decrease) in trade payables	213.21	1,059.21
Adjustments for increase (decrease) in other current liabilities	-5,638.52	3,882.71
Total adjustments for working capital	-6,032.32	5,488.24
Total adjustments for reconcile profit (loss)	-142.54	11,714.18
Net cash flows from (used in) operations	5,472.01	7,320.58
Income taxes paid (refund)	62.53	53.21
Net cash flows from (used in) operating activities before extraordinary items	5,409.48	7,267.37
Net cash flows from (used in) operating activities	5,409.48	7,267.37
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	1.83	381.96
Purchase of tangible assets	257.06	16,571.72
Interest received	55.68	17.11
Other inflows (outflows) of cash	2,597.16	-151.31
Net cash flows from (used in) investing activities before extraordinary items	2,397.61	-16,323.96
Net cash flows from (used in) investing activities	2,397.61	-16,323.96
Cash flows from used in financing activities [Abstract]		
Repayments of borrowings	2,729.93	1,146.59
Interest paid	3,679.64	2,488.52
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities before extraordinary items	-6,409.57	-3,635.11
Net cash flows from (used in) financing activities	-6,409.57	-3,635.11
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,397.52	-12,691.7
Net increase (decrease) in cash and cash equivalents	1,397.52	-12,691.7
Cash and cash equivalents cash flow statement at end of period	1,445.97	48.45

[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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,55,00,000	[shares] 1,55,00,000	[shares] 1,55,00,000	[shares] 1,55,00,000
Value of shares authorised	1,550	1,550	1,550	1,550
Number of shares issued	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares issued	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Number of shares subscribed and fully paid	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares subscribed and fully paid	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164
Total value of shares subscribed	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares called	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 13,95,81,640	[shares] 13,95,81,640	[shares] 13,95,81,640	[shares] 13,95,81,640
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	1,395.8164	1,395.8164	1,395.8164	1,395.8164
Rights preferences and restrictions attaching to class of share capital	0	0	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0

Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Terms and conditions of shares pending allotment	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0	0	0
Over due period for which application money is pending prior to allotment of shares	0	0	0	0
Reason for over due period for which application money is pending prior to allotment of shares	0	0	0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	EQUITY	EQUITY
Number of shares authorised	[shares] 1,55,00,000	[shares] 1,55,00,000
Value of shares authorised	1,550	1,550
Number of shares issued	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares issued	1,395.8164	1,395.8164
Number of shares subscribed and fully paid	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares subscribed and fully paid	1,395.8164	1,395.8164
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 1,39,58,164	[shares] 1,39,58,164
Total value of shares subscribed	1,395.8164	1,395.8164
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,39,58,164	[shares] 1,39,58,164
Value of shares called	1,395.8164	1,395.8164
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	1,395.8164	1,395.8164
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 13,95,81,640	[shares] 13,95,81,640
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	1,395.8164	1,395.8164
Rights preferences and restrictions attaching to class of share capital	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Terms and conditions of shares pending allotment	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0
Over due period for which application money is pending prior to allotment of shares	0	0
Reason for over due period for which application money is pending prior to allotment of shares	0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	STUTI TIE-UP PVT LTD	STUTI TIE-UP PVT LTD	DAYANIDHI MANGEMENT PVT LTD	DAYANIDHI MANGEMENT PVT LTD
CIN of shareholder	U51909WB1994PTC066026	U51909WB1994PTC066026	U74140WB1994PTC062774	U74140WB1994PTC062774
PAN of shareholder	AAGCS8087E	AAGCS8087E	AABCD1955B	AABCD1955B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 34,64,286	[shares] 34,64,286	[shares] 65,66,414	[shares] 65,66,414
Percentage of shareholding in company	24.82%	24.82%	47.04%	47.04%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	ALOK GARODIA	ALOK GARODIA	RAJ KUMAR GARODIA	RAJ KUMAR GARODIA
PAN of shareholder	ADXPG7932P	ADXPG7932P	AGNPG9918L	AGNPG9918L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 9,51,998	[shares] 9,51,998	[shares] 8,31,150	[shares] 8,26,150
Percentage of shareholding in company	6.82%	6.82%	5.92%	5.92%

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	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

[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 reserves [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	4,167.14	-3,588.95	0	0
Other additions to reserves	1,110	90	0	0
Total additions to reserves	5,277.14	-3,498.95	0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		
Securities premium adjusted writing off preliminary expenses	0	0		
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		
Securities premium adjusted premium payable redemption preference shares debentures	0	0		
Securities premium adjusted purchase own shares other securities under section 68	0	0		
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	1,140.84	120.83	0	0
Total deductions to reserves	1,140.84	120.83	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		
Interim preferred dividend appropriation	0	0		
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	-0.01	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	-0.01	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	4,136.31	-3,619.78	0	0
Reserves at end of period	7,880.24	3,743.93	0	0

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

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

Components of reserves [Axis]	Securities premium account [Member]		Debenture redemption reserve [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0		
Securities premium adjusted writing off preliminary expenses	0	0		
Securities premium adjusted writing off discount expenses issue shares debentures	0	0		
Securities premium adjusted premium payable redemption preference shares debentures	0	0		
Securities premium adjusted purchase own shares other securities under section 68	0	0		
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	1,110	90
Total deductions to reserves	0	0	1,110	90
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	0	0	-1,110	-90
Reserves at end of period	0	0	0	1,110

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

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

Components of reserves [Axis]	Revaluation reserve [Member]		Revaluation reserve fixed assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	30.84	30.83	30.84	30.83
Total deductions to reserves	30.84	30.83	30.84	30.83
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	-30.84	-30.83	-30.84	-30.83
Reserves at end of period	1,970.97	2,001.81	1,970.97	2,001.81

Statement of changes in reserves [Table] ..(4)

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

Components of reserves [Axis]	Other reserves [Member]		General reserve [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0	0	0
Interim preferred dividend appropriation	0	0	0	0
Interim special dividend appropriation	0	0	0	0
Total interim dividend appropriation	0	0	0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0	0	0
Final preferred dividend appropriation	0	0	0	0
Final special dividend appropriation	0	0	0	0
Total final dividend appropriation	0	0	0	0
Total dividend appropriation	0	0	0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0	0	0
Preferred dividend tax appropriation	0	0	0	0
Total dividend tax appropriation	0	0	0	0
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	0	0	0	0
Reserves at end of period	0	0	0	0

Statement of changes in reserves [Table] ..(5)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	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	4,167.14	-3,588.95
Other additions to reserves	1,110	90
Total additions to reserves	5,277.14	-3,498.95
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	0
Total deductions to reserves	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	-0.01	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	-0.01	0
Appropriation towards bonus shares	0	0
Total changes in reserves	5,277.15	-3,498.95
Reserves at end of period	5,909.27	632.12

[200300] Notes - Borrowings

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

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

Details of bonds or debentures [Axis]	Debentured		Debentures1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of bonds or debentures [Abstract]				
Details of bonds or debentures [LineItems]				
Whether bonds or debentures	Debenture	Debenture	Debenture	Debenture
Nature of bond or debenture	Partly convertible	Partly convertible	Non-convertible	Non-convertible
Holder of bond or debenture	Others	Others	Others	Others
Rate of interest	0.00%	12.00%	0.00%	20.00%
Particulars of redemption or conversion	Repayable in 10 structured instalments	Repayable in 10 structured instalments	Repayable in 15 structured instalments	Repayable in 15 structured instalments
Nominal value per bond or debenture	0	0	0	0.0001
Number of bonds or debentures	0	0.005	0	0.012
Amount of bonds or debentures issued during period	0	5,000	0	12,000
Number of allottees to whom bonds or debentures were issued	0	0.00005	0	0.00005
Nominal amount of bonds or debentures held by nominee or trustee of company	0	0.0001	0	0.0001
Book value of bonds or debentures held by nominee or trustee of company	0	0.0001	0	0.0001

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]	Bonds/debentures [Member]	Debentures [Member]		Fully convertible debentures others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	13,513.37	13,513.37	0	13,513.37
Nature of security [Abstract]				
Nature of security	OPTIONALLY CONVERTIBLE DEBENTURE	OPTIONALLY CONVERTIBLE DEBENTURE		OPTIONALLY CONVERTIBLE DEBENTURE
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Fully convertible debentures others [Member]	Term loans [Member]		Term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	850.5	7,014.47	850.5
Nature of security [Abstract]				
Nature of security		TERM LOAN FROM BANK AFTER DEDUCTING MATURITY		TERM LOAN FROM BANK AFTER DEDUCTING MATURITY
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		Term loans from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	753.23	753.23	850.5	6,261.24
Nature of security [Abstract]				
Nature of security		TERM LOAN FROM A BANK	TERM LOAN FROM BANK AFTER DEDUCTING MATURITY	
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]	Loans repayable on demand from others [Member]	Other loans and advances [Member]	Other loans and advances, others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	31/03/2023	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	6,261.24	46.9	48.08	48.08
Nature of security [Abstract]				
Nature of security	TERM LOAN FROM A FINANCIAL INSTITUTION	FINANCE LEASE OBLIGATION		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]	Term loans from others [Member]	Rupee term loans from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2024	31/03/2024	31/03/2024	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,735.17	1,735.17	1,112.72	1,112.72
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0		
Aggregate amount of loans guaranteed by others	0	0		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0		
Outstanding amount of continuing default interest	0	0		

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]		Intercorporate borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2023	31/03/2023	31/03/2024	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,055.81	2,586.63	6,834.43	1,987.25
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	
Aggregate amount of loans guaranteed by others	0	0	0	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	
Outstanding amount of continuing default interest	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]	Intercorporate borrowings [Member]	Loans and advances from related parties [Member]	Loans and advances from directors [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2023	31/03/2023	31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	2,691.75	714.72	714.72
Details on loans guaranteed [Abstract]			
Aggregate amount of loans guaranteed by directors	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0
Details on defaults on borrowings [Abstract]			
Outstanding amount of continuing default principal	0	0	0
Outstanding amount of continuing default interest	0	0	0

[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]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies 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]	Buildings [Member]				Office building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies 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]	Office building [Member]		Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies 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]	Factory equipments [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013

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

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

Classes of tangible assets [Axis]	Vehicles [Member]				Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis	Written Down Value on Pro rata Basis
Useful lives or depreciation rates tangible assets	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies Act ,2013	As mentioned in Schedule II of the Comapnies 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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	219.07	17,002.44	219.07	17,002.44		
Acquisitions through business combinations tangible assets	0	0.01	0	0.01		
Depreciation tangible assets	-2,259.79	-1,747			2,259.79	1,747
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	111.99	0			-111.99	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	132.13	4,876.18	144.55	9,006.72	12.42	4,130.54
Total disposals tangible assets	132.13	4,876.18	144.55	9,006.72	12.42	4,130.54
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-570.59	0	-570.59	0		
Other adjustments tangible assets, others	539.74	-48.21	0.01	-17.36	-539.73	30.85
Total other adjustments tangible assets	-30.85	-48.21	-570.58	-17.36	-539.73	30.85
Total changes in tangible assets	-2,091.71	10,331.06	-496.06	7,978.37	1,595.65	-2,352.69
Tangible assets at end of period	21,751.66	23,843.36	29,158.94	29,084.42	7,407.28	5,241.06

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

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	89.25	33.27	89.25	33.27		
Acquisitions through business combinations tangible assets	0	0.01	0	0.01		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
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	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-0.01	0	-0.01	0		
Other adjustments tangible assets, others	0	-0.01	0	-0.01	0	0
Total other adjustments tangible assets	-0.01	-0.01	-0.01	-0.01	0	0
Total changes in tangible assets	89.24	33.27	89.24	33.27	0	0
Tangible assets at end of period	1,572.21	1,482.97	1,572.21	1,482.97	0	0

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

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	89.25	33.27	89.25	33.27		
Acquisitions through business combinations tangible assets	0	0.01	0	0.01		
Depreciation tangible assets	0	0			0	0
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
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	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-0.01	0	-0.01	0		
Other adjustments tangible assets, others	0	-0.01	0	-0.01	0	0
Total other adjustments tangible assets	-0.01	-0.01	-0.01	-0.01	0	0
Total changes in tangible assets	89.24	33.27	89.24	33.27	0	0
Tangible assets at end of period	1,572.21	1,482.97	1,572.21	1,482.97	0	0

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

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.57	378.4	1.57	378.4		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88.81	-80.76			88.81	80.76
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-30.83	-30.84	0	0	30.83	30.84
Total other adjustments tangible assets	-30.83	-30.84	0	0	30.83	30.84
Total changes in tangible assets	-118.07	266.8	1.57	378.4	119.64	111.6
Tangible assets at end of period	3,526.22	3,644.29	4,401.72	4,400.15	875.5	755.86

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

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.57	378.4	1.57	378.4		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88.81	-80.76			88.81	80.76
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-30.83	-30.84	0	0	30.83	30.84
Total other adjustments tangible assets	-30.83	-30.84	0	0	30.83	30.84
Total changes in tangible assets	-118.07	266.8	1.57	378.4	119.64	111.6
Tangible assets at end of period	3,526.22	3,644.29	4,401.72	4,400.15	875.5	755.86

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

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.57	378.4	1.57	378.4		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88.81	-80.76			88.81	80.76
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-30.83	-30.84	0	0	30.83	30.84
Total other adjustments tangible assets	-30.83	-30.84	0	0	30.83	30.84
Total changes in tangible assets	-118.07	266.8	1.57	378.4	119.64	111.6
Tangible assets at end of period	3,526.22	3,644.29	4,401.72	4,400.15	875.5	755.86

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

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.57	378.4	1.57	378.4		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-88.81	-80.76			88.81	80.76
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-30.83	-30.84	0	0	30.83	30.84
Total other adjustments tangible assets	-30.83	-30.84	0	0	30.83	30.84
Total changes in tangible assets	-118.07	266.8	1.57	378.4	119.64	111.6
Tangible assets at end of period	3,526.22	3,644.29	4,401.72	4,400.15	875.5	755.86

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	77.94	16,507.26	77.94	16,507.26		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,134.17	-1,631.28			2,134.17	1,631.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	48.51	0			-48.51	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Total disposals tangible assets	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-570.58	0	-570.58	0		
Other adjustments tangible assets, others	570.55	-17.34	0.01	-17.34	-570.54	0
Total other adjustments tangible assets	-0.03	-17.34	-570.57	-17.34	-570.54	0
Total changes in tangible assets	-2,066.68	9,989.82	-551.56	7,495.39	1,515.12	-2,494.43
Tangible assets at end of period	16,472.61	18,539.29	22,484.81	22,465.79	6,012.2	3,926.5

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

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	77.94	16,507.26	77.94	16,507.26		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,134.17	-1,631.28			2,134.17	1,631.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	48.51	0			-48.51	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Total disposals tangible assets	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-570.58	0	-570.58	0		
Other adjustments tangible assets, others	570.55	-17.34	0.01	-17.34	-570.54	0
Total other adjustments tangible assets	-0.03	-17.34	-570.57	-17.34	-570.54	0
Total changes in tangible assets	-2,066.68	9,989.82	-551.56	7,495.39	1,515.12	-2,494.43
Tangible assets at end of period	16,472.61	18,539.29	22,484.81	22,465.79	6,012.2	3,926.5

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

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

Classes of tangible assets [Axis]	Factory 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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	77.94	16,507.26	77.94	16,507.26		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2,134.17	-1,631.28			2,134.17	1,631.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	48.51	0			-48.51	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Total disposals tangible assets	58.93	4,868.82	58.93	8,994.53	0	4,125.71
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	-570.58	0	-570.58	0		
Other adjustments tangible assets, others	570.55	-17.34	0.01	-17.34	-570.54	0
Total other adjustments tangible assets	-0.03	-17.34	-570.57	-17.34	-570.54	0
Total changes in tangible assets	-2,066.68	9,989.82	-551.56	7,495.39	1,515.12	-2,494.43
Tangible assets at end of period	16,472.61	18,539.29	22,484.81	22,465.79	6,012.2	3,926.5

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.61	19.92	7.61	19.92		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-5.53	-4.15			5.53	4.15
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	3.57	4.83	15.99	5.53	12.42	0.7
Total disposals tangible assets	3.57	4.83	15.99	5.53	12.42	0.7
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-0.03	0	0	0	0.03	0
Total other adjustments tangible assets	-0.03	0	0	0	0.03	0
Total changes in tangible assets	-1.52	10.94	-8.38	14.39	-6.86	3.45
Tangible assets at end of period	35.83	37.35	200.86	209.24	165.03	171.89

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

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]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.61	19.92	7.61	19.92		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-5.53	-4.15			5.53	4.15
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	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	3.57	4.83	15.99	5.53	12.42	0.7
Total disposals tangible assets	3.57	4.83	15.99	5.53	12.42	0.7
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-0.03	0	0	0	0.03	0
Total other adjustments tangible assets	-0.03	0	0	0	0.03	0
Total changes in tangible assets	-1.52	10.94	-8.38	14.39	-6.86	3.45
Tangible assets at end of period	35.83	37.35	200.86	209.24	165.03	171.89

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

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	20.44	40.73	20.44	40.73		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15.72	-17.14			15.72	17.14
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0.43	0			-0.43	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.45	0.72	0.45	0.72	0	0
Total disposals tangible assets	0.45	0.72	0.45	0.72	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	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	4.7	22.87	19.99	40.01	15.29	17.14
Tangible assets at end of period	89.98	85.28	177.27	157.28	87.29	72

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

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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	20.44	40.73	20.44	40.73		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15.72	-17.14			15.72	17.14
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0.43	0			-0.43	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.45	0.72	0.45	0.72	0	0
Total disposals tangible assets	0.45	0.72	0.45	0.72	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	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	4.7	22.87	19.99	40.01	15.29	17.14
Tangible assets at end of period	89.98	85.28	177.27	157.28	87.29	72

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	20.44	40.73	20.44	40.73		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15.72	-17.14			15.72	17.14
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0.43	0			-0.43	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.45	0.72	0.45	0.72	0	0
Total disposals tangible assets	0.45	0.72	0.45	0.72	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	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	4.7	22.87	19.99	40.01	15.29	17.14
Tangible assets at end of period	89.98	85.28	177.27	157.28	87.29	72

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

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]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	20.44	40.73	20.44	40.73		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-15.72	-17.14			15.72	17.14
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0.43	0			-0.43	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0.45	0.72	0.45	0.72	0	0
Total disposals tangible assets	0.45	0.72	0.45	0.72	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	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	4.7	22.87	19.99	40.01	15.29	17.14
Tangible assets at end of period	89.98	85.28	177.27	157.28	87.29	72

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	17.58	13.96	17.58	13.96		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-11.67	-11.84			11.67	11.84
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	18.3	0			-18.3	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	20.76	1.1	20.76	5.23	0	4.13
Total disposals tangible assets	20.76	1.1	20.76	5.23	0	4.13
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0.13	0	0	0	-0.13	0
Total other adjustments tangible assets	0.13	0	0	0	-0.13	0
Total changes in tangible assets	3.58	1.02	-3.18	8.73	-6.76	7.71
Tangible assets at end of period	41.93	38.35	180.56	183.74	138.63	145.39

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	17.58	13.96	17.58	13.96		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-11.67	-11.84			11.67	11.84
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	18.3	0			-18.3	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	20.76	1.1	20.76	5.23	0	4.13
Total disposals tangible assets	20.76	1.1	20.76	5.23	0	4.13
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0.13	0	0	0	-0.13	0
Total other adjustments tangible assets	0.13	0	0	0	-0.13	0
Total changes in tangible assets	3.58	1.02	-3.18	8.73	-6.76	7.71
Tangible assets at end of period	41.93	38.35	180.56	183.74	138.63	145.39

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	4.68	8.9	4.68	8.9		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3.89	-1.83			3.89	1.83
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	44.75	0			-44.75	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	48.42	0.71	48.42	0.71	0	0
Total disposals tangible assets	48.42	0.71	48.42	0.71	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-0.08	-0.02	0	-0.01	0.08	0.01
Total other adjustments tangible assets	-0.08	-0.02	0	-0.01	0.08	0.01
Total changes in tangible assets	-2.96	6.34	-43.74	8.18	-40.78	1.84
Tangible assets at end of period	12.88	15.83	141.51	185.25	128.63	169.42

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

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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	4.68	8.9	4.68	8.9		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3.89	-1.83			3.89	1.83
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	44.75	0			-44.75	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	48.42	0.71	48.42	0.71	0	0
Total disposals tangible assets	48.42	0.71	48.42	0.71	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	-0.08	-0.02	0	-0.01	0.08	0.01
Total other adjustments tangible assets	-0.08	-0.02	0	-0.01	0.08	0.01
Total changes in tangible assets	-2.96	6.34	-43.74	8.18	-40.78	1.84
Tangible assets at end of period	12.88	15.83	141.51	185.25	128.63	169.42

[201100] Notes - Intangible assets

Disclosure of additional information 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]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method	Straight Line Method
Description of amortization method used	useful life	useful life	USeful life	USeful life	Useful life	Useful life

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]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.66	0.66	13.21	13.21	12.55	12.55

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.66	0.66	13.21	13.21	12.55	12.55

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Additions other than through business combinations intangible assets	0	0	0	0		
Acquisitions through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Revaluation increase (decrease) intangible assets	0	0	0	0		
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0	0	0	0	
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Retirements of intangible assets	0	0	0	0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0	0	0		
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	0.66	0.66	13.21	13.21	12.55	12.55

[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]	TradeInvestmentatcost		TradeInvestmentatcost1	TradeInvestmentatcost2
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments	Investment in subsidiaries equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Long term investments are stated	Long term investments are stated	Long tern investments are stated	Long tern investments are stated
Non-current investments	814.03	814.03	1	1
Name of body corporate in whom investment has been made	M/s Jupiter Solar Power Ltd	M/s Jupiter Solar Power Ltd	M/s Jupiter Renewables Private Limited	M/s Jupiter Solartech Private Limited
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Subsidiary	Subsidiary	Subsidiary	Subsidiary

Details of non-current investments [Table] ..(2)

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

Classification of non-current investments [Axis]	TradeInvestmentcost3
	01/04/2023 to 31/03/2024
Non-current investments [Abstract]	
Disclosure of details of non-current investments [Abstract]	
Details of non-current investments [LineItems]	
Type of non-current investments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments
Nature of non-current investments	Long tern investments are stated
Non-current investments	50
Name of body corporate in whom investment has been made	Ampin Solar One Private Limite
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	Others

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	866.03	814.03
Aggregate provision for diminution in value of non-current investments	0	0
Share non-current investments joint ventures	5,00,000	0

[200500] Notes - Current investments

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

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

Classification of current investments [Axis]	INVESTMENT1	INVETSMNET2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [LineItems]		
Type of current investments	Investments in mutual funds	Investments in government or trust securities
Class of current investments	Current investments	Current investments
Nature of current investments	CURRENT	CURRENT
Current investments	2,500	138.02
Basis of valuation of current investments	At Cost	At Cost
Name of body corporate in whom investment has been made	Aditya Birla Sunlife Overnigt Fund	karnataka gujarat

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

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	2,500
Market value of quoted current investments	0	2,500.38
Aggregate amount of unquoted current investments	0	138.02
Aggregate provision for diminution in value of current investments	0	0

[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]	Long-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	24.8	25.06	123.4	83
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	24.8	25.06	123.4	83
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

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

Loans and advances [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	683.52	1,525.64	44.2	54.61
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	683.52	1,525.64	44.2	54.61
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance tax [Member]			
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	279.36	216.83
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	279.36	216.83
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance income tax paid [Member]		Other advance taxes [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	279.36	216.83	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	279.36	216.83	0	0
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(6)

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]	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	28.54	582.7	93.06	11.01
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	28.54	582.7	93.06	11.01
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	412.32	365.79	75.47	31.54
Provision leave encashment	0		0	
Provision pension	0		0	
Provision employee insurance scheme	0		0	
Provision other employee related liabilities	0		0	
Total provisions for employee benefits	412.32	365.79	75.47	31.54
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Provision for wealth tax	0		0	
Provision for fringe benefit tax	0		0	
Provision for other tax	0		0	
Provision for corporate dividend tax	0		0	
Total provision for corporate tax	0	0	0	0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0		0	
Provision for proposed equity special dividend	0		0	
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0		0	
Provision for proposed preference special dividend	0		0	
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0		0	
Other provisions	0		0	
Total provisions	412.32	365.79	75.47	31.54

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

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,348.7	604.44	1,348.7	604.44
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,348.7	604.44	1,348.7	604.44
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	5,988.58	5,711.73	3,013.72	1,159.66
Mode of valuation	0	0	0	0

Classification of inventories [Table] ..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	352.92	587.06	1,309.83	3,034.81
Mode of valuation	0	0	0	0

Classification of inventories [Table] ..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0.01	5.5	1,312.1	924.7
Mode of valuation	0	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	102.53	218.06
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	1,134.14
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Accrued expenses payable	307.69	309.35
Other deposits refundable, current	0	1,896.79
Total deposits refundable current	0	1,896.79
Public deposit payable, current	0	0
Total other payables, current	307.69	2,206.14
Advance received from customers	320.14	245.83
Other advance received	2.01	10.02
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	921.22	3,568.39
Total other current liabilities	1,653.59	7,382.58
Other non-current assets, others	158.26	113.16
Total other non-current assets	158.26	113.16
Nature of other non-current assets, others	unsecured , considered good	unsecured , considered good
Aggregate amount of trade receivables outstanding for period exceeding six months	1,348.7	604.44
Fixed deposits with banks	23.13	31.18
Other deposits with banks	1,406.28	0
Other balances with banks	6.77	4.34
Total balance with banks	1,436.18	35.52
Cash on hand	9.79	12.93
Total cash and cash equivalents	1,445.97	48.45
Total cash and bank balances	1,445.97	48.45
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	872.66	47.36
Total other current assets	872.66	47.36
Nature of other current assets	Interest accured on FD and Security Deposit and Balances with FD Accounts	Interest accured on FD and Security Deposit

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	459.15	431.21
Guarantees	63.59	63.59
Total contingent liabilities	522.74	494.8
Other commitments	3,628.21	3,628.21
Total commitments	3,628.21	3,628.21
Total contingent liabilities and commitments	4,150.95	4,123.01
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	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
Share application money received and due for refund	0	0
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	8541	8541
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	8541	8541
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]

Textual information (4)

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

Overview

Jupiter International Limited (the Company), is a limited company domiciled in India and is incorporated under the provisions of the Companies Act, applicable in India. The Registered Office of the Company is situated at Unnayanam, 20A, Ashutosh Chowdhury Avenue, Kolkata - 700019. The Company is engaged in the business of manufacturing of Photo Voltaic Cells and Installation of Solar Power Plants under EPC contracts.

B
Basis of Preparation

1.
The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles (I-GAAP) in India, in compliance with the provisions of the Companies Act, 2013. Indian Generally Accepted Principles (I-GAAP) include the Accounting Standards notified by the Central Government through the Companies (Accounting Standards) Rules, 2021 under the Companies Act, 2013. Management evaluates all recently used or revised accounting standards on an ongoing basis.

2.
The figures in these finacial statements are reported in Indian Rupees (INR) and have been rounded off to Lakhs upto two decimal places.

C
Significant Accounting Policies

1.
Use of Estimates and Judgements

a.
The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

b.
The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

2.
Current and Non-Curent Clasification

All assets and liabilities are classified as current and non current based on the normal operating cycle of the Company.The Company has ascertained its normal operating cycle as a period of 12 months.

a.
Asset

An asset is classified as current when it satisfies any of the following criteria:

i) It is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii) It is held primarily for the purpose of being traded;

iii) It is expected to be realised within 12 months after the reporting date; or

iv) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date

b.
Liability

A liability is classified as current when it satisfies any of the following criteria:

i) It is expected to be settled in the Company's normal operating cycle;

ii) It is held primarily for the purpose of being traded;

iii) It is expected to be settled within 12 months after the reporting date; or

iv) The Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

3.
Valuation of Investments

Long Term Investments in unquoted equity instruments has been stated at cost as reduced by the amount of permanent dimunition in value such investments if any.

Current Investments has been valued at lower of cost and net realisable value of such investments on global basis.

Textual information (5)

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

Overview

Jupiter International Limited (the Company), is a limited company domiciled in India and is incorporated under the provisions of the Companies Act, applicable in India. The Registered Office of the Company is situated at Unnayanam, 20A, Ashutosh Chowdhury Avenue, Kolkata - 700019. The Company is engaged in the business of manufacturing of Photo Voltaic Cells and Installation of EPC Units in India.

Basis of Preparation

The Company maintains its accounts on accrual basis following the historical cost convention in accordance with Indian Generally Accepted Accounting Principles (I-GAAP) in India, in compliance with the provisions of the Companies Act, 2013. Indian Generally Accepted Principles (I-GAAP) include the Accounting Standards notified by the Central Government through the Companies (Accounting Standards) Rules, 2021 under the Companies Act, 2013. Management evaluates all recently used or revised accounting standards on an ongoing basis.

The figures in these finacial statements are reported in Indian Rupees (INR) and have been rounded off to Lakhs upto two decimal places.

Significant Accounting Policies

Use of Estimates and Judgements

The preparation of the financial statements requires that the Management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. The recognition, measurement, classification or disclosure of an item or information in the financial statements is made relying on these estimates.

The estimates and judgements used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

Current and Non-Curent Clasification

All assets and liabilities are classified as current and non current based on the normal operating cycle of the Company.The Company has ascertained its normal operating cycle as a period of 12 months.

Remaining Part is enclosed in Form AOC 4 XBRL

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on 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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

Textual information (6)

Disclosure of employee benefits explanatory [Text Block]

9. Employee Benefits
(a) Short-term employee benefits like provident fund, employees state insurance are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

(b) Expenses for Leave Encashment has been accounted on the basis of earned leave as and when the same is paid.
(c) Post employment and other long term employee benefits are recognised as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long-term benefits are charged to the Statement of Profit and Loss.

Textual information (7)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits

Short-term employee benefits like provident fund, employees state insurance are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the related service is rendered.

Expenses for Leave Encashment has been accounted on the basis of earned leave as and when the same is paid.

Post employment and other long term employee benefits are recognised as an expense in the Statement of Profit and Loss for the year in which the employee has rendered services. The expense is recognised at the present value of the amounts payable determined using actuarial valuation techniques. Actuarial gains and losses in respect of post employment and other long-term benefits are charged to the Statement of Profit and Loss.

[300400] Notes - Employee share-based payments

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

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

[201600] Notes - Related party

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

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

Categories of related parties [Axis]	RelatdParty1		RelatedParty2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SUSHILA GARODIA	SUSHILA GARODIA	ALOK GARODIA (HUF)	ALOK GARODIA (HUF)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADRPG5381Q	ADRPG5381Q	AACHA5716M	AACHA5716M
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	RENT PAID	RENT PAID	RENT PAID	RENT PAID
Related party transactions [Abstract]				
Purchases of tangible assets related party transactions	0		0	
Advances given during year related party transactions	0		0	
Advances taken during year related party transactions	0		0	
Interest paid during year related party transactions	0		0	
Reimbursement of expenses incurred by related party during year related party transactions	12	12	12	12
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0		0	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	RelatedParty3		RelatedParty4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	JUPITER SOLAR POWER LIMITED	JUPITER SOLAR POWER LIMITED	DAYANIDHI MANGEMENT PVT LTD	DAYANIDHI MANGEMENT PVT LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABCJ7197H	AABCJ7197H	AABCD1955B	AABCD1955B
CIN of related party	U52392WB2006PLC111250	U52392WB2006PLC111250	U74140WB1994PTC062774	U74140WB1994PTC062774
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Associate	Associate
Description of nature of transactions with related party	Advances given	Advances given	Interest Expense	Interest Expense
Related party transactions [Abstract]				
Purchases of tangible assets related party transactions	0	70		
Advances given during year related party transactions	0			
Advances taken during year related party transactions	-120.53	52.77		
Interest paid during year related party transactions	0		27.6	21.39
Reimbursement of expenses incurred by related party during year related party transactions	0			
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0			
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions				43.96
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	RelatedParty5		RelatedParty6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	STUTI TIE-UP PVT LTD	STUTI TIE-UP PVT LTD	JUPITER GREEN ENERGY PRIVATE LIMITED	JUPITER GREEN ENERGY PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGCS8087E	AAGCS8087E	AACEJ4628C	AACEJ4628C
CIN of related party	U51909WB1994PTC066026	U51909WB1994PTC066026	U40106WB2019PTC230241	U40106WB2019PTC230241
Description of nature of related party relationship	Associate	Associate	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Interest Expense, Loan Taken and refund of loan Taken	Interest Expense, Loan Taken and refund of loan Taken	Purchase of Goods and Services and Advancces recieved	Purchase of Goods and Services and Advancces recieved
Related party transactions [Abstract]				
Purchases of tangible assets related party transactions			3	
Advances taken during year related party transactions			-68.47	65.47
Interest paid during year related party transactions	28.58	8.48		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	420			
Amounts receivable related party transactions	22	14.66		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	RelatedParty7		RelatedParty8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Teenlok Impex Private Limited	Teenlok Impex Private Limited	Alok Garodia	Alok Garodia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAECT8334K	AAECT8334K	ADXPG7932P	ADXPG7932P
CIN of related party	U51909WB2013PTC198438	U51909WB2013PTC198438		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Advances recieved	Advances recieved	Salary Paid,Interest Expense and Loan taken	Salary Paid,Interest Expense and Loan taken
Related party transactions [Abstract]				
Advances taken during year related party transactions	-0.31	0.31		
Interest paid during year related party transactions			3.27	2.55
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			101.34	91.84
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				15.5
Amounts receivable related party transactions				3.08
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(5)

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

Categories of related parties [Axis]	RelatedParty9		RelatedParty10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Akash Garodia	Akash Garodia	Sangita Bhartia	Sangita Bhartia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AOOPG5714R	AOOPG5714R	ADXPB3313K	ADXPB3313K
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Professional Fees and Rent Paid	Professional Fees and Rent Paid	Professional Fees and Rent Paid	Professional Fees and Rent Paid
Related party transactions [Abstract]				
Reimbursement of expenses incurred by related party during year related party transactions	9		2	
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	6	5	14.54	13.34
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(6)

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

Categories of related parties [Axis]	RelatedParty11		RelatedParty12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Raj Kumar Garodia	Raj Kumar Garodia	Anju Garodia	Anju Garodia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGNPG9918L	AGNPG9918L	ADMPG4067G	ADMPG4067G
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Professional Fees	Professional Fees	Professional Fees	Professional Fees
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	70.95	64.48	28.16	26.21
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions		8.14		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(7)

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

Categories of related parties [Axis]	RelatedParty13		RelatedParty14	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Amishi Garodia	Amishi Garodia	Devki Nandan Pandey	Devki Nandan Pandey
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BHHPG8224P	BHHPG8224P	AHXPP3191K	AHXPP3191K
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Professional Fees	Professional Fees	Salary paid	Salary paid
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	12.08	6.92	80.79	71.68
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(8)

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

Categories of related parties [Axis]	RelatedParty15		RelatedParty16	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Nishant Bajaj	Nishant Bajaj	Ashish Kumar Dhandhanya	Ashish Kumar Dhandhanya
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJBPB6031G	AJBPB6031G	BCGPD5122B	BCGPD5122B
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Salary paid	Salary paid	Salary paid	Salary paid
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	39.54	41.53	24.8	17.69
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(9)

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

Categories of related parties [Axis]	RelatedParty17		RelatedParty18	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Aishwarya Garodia	Aishwarya Garodia	Lalit Prakash Bhartia	Lalit Prakash Bhartia
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALBPJ0017E	ALBPJ0017E	AEAPB6401Q	AEAPB6401Q
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Professional Fees	Professional Fees	Professional Fees	Professional Fees
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	11.16	10.47	18	18
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table] ..(10)

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

Categories of related parties [Axis]	RelatedParty19		RelatedParty20
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]			
Disclosure of relationship and transactions between related parties [LineItems]			
Name of related party	JUPITER SOLARTECH PRIVATE LIMITED	Shweta Shaw	JUPITER RENEWABLES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AAGCJ3413R	CXVPS4936D	AAGCJ3454L
CIN of related party	U27201WB2024PTC268640		U27201WB2024PTC268653
Description of nature of related party relationship	Subsidiary company	Key Management Personnel	Subsidiary company
Description of nature of transactions with related party	Equity Shares Purchased	Salary paid	Equity Shares Purchased
Related party transactions [Abstract]			
Other related party transactions contribution made	1		1
Transaction relating to key management personnel [Abstract]			
Remuneration for key managerial personnel		6.95	
Amount written off during period in respect of debts due from related parties	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0

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

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

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Minimum lease payments recognised as expense, classified as operating lease	0	0
Total lease payments recognised as expense	0	0
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 1,39,58,164	[shares] 1,39,58,164
Adjusted weighted average shares	[shares] 1,39,58,164	[shares] 1,39,58,164
Diluted weighted average shares	[shares] 1,39,58,164	[shares] 1,39,58,164
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	4,167.14	-3,588.95
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	4,167.14	-3,588.95

[202800] Notes - Subsidiary information

Details of subsidiaries [Table] ..(1)

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

Subsidiaries [Axis]	S1	S2	S3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of subsidiaries [Abstract]			
Details of subsidiaries [LineItems]			
Name of subsidiary	JUPITER SOLAR POWER LIMITED	JUPITER SOLARTECH PRIVATE LIMITED	JUPITER RENEWABLES PRIVATE LIMITED
Country of incorporation or residence of subsidiary	INDIA	INDIA	INDIA
CIN of subsidiary company	U52392WB2006PLC111250	U27201WB2024PTC268640	U27201WB2024PTC268653
PAN of subsidiary company	AABCJ7197H	AAGCJ3413R	AAGCJ3454L
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	Yes	Yes	Yes
SRN of filing of balance sheet by subsidiary	N04236691	N04428355	N04420535
Whether financial year of subsidiary different from financial year of holding company	No	No	No
Financial year of subsidiary [Abstract]			
Start date of accounting period of subsidiary	01/04/2023	01/04/2023	01/04/2023
End date of accounting period of subsidiary	31/03/2024	31/03/2024	31/03/2024
Percentage of shareholding in subsidiary	77.69%	100.00%	100.00%
Key information about subsidiary [Abstract]			
Reporting currency of subsidiary	INR	INR	INR
Exchange rate as applicable for subsidiary	NIL	NIL	NIL
Share capital of subsidiary	257.76	1	1
Reserves and surplus of subsidiary	618.2	-0.15	-0.17
Total assets of subsidiary	892.12	1.42	1.42
Total liabilities of subsidiary	892.12	1.42	1.42
Investment of subsidiary	0	0	0
Turnover of subsidiary	102.94	0	0
Profit before tax of subsidiary	-22.37	-0.18	-0.21
Provision for tax of subsidiary	-5.59	-0.03	-0.04
Profit after tax of subsidiary	-16.77	-0.15	-0.17
Proposed dividend of subsidiary	0	0	0

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	Yes
Number of subsidiary companies	3
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	1,159.33	2,606.73
Total deferred tax assets	1,159.33	2,606.73
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	0	0
Total deferred tax liabilities	0	0

[202400] Notes - Investments in associates

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

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

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

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

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

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	1,445.97	48.45
Other differences to cash and cash equivalents in statement of cash flows	0	0
Total cash and cash equivalents	1,445.97	48.45
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	62.53	53.21
Total income taxes paid (refund)	62.53	53.21

[300800] Notes - Disclosures pertaining to real estate enterprises

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes pertaining to real estate enterprises explanatory [TextBlock]		
Consideration for contract others	0	0
Total consideration for contract	0	0
Other real estate project revenues	0	0
Total real estate project revenues	0	0
Other incidental expenses for land purchased for development	0	0
Total cost of land and development rights	0	0
Other cost incurred directly in relation to project	0	0
Total construction and development cost incurred directly in relation to project	0	0
Insurance cost apportioned to project	0	0
Total construction and development cost apportioned to project	0	0
Total construction and development cost	0	0
Total project cost	0	0

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	57,597.68	42,808.16
Revenue from sale of services	4.39	24.83
Other operating revenues	112.2	165.78
Total revenue from operations other than finance company	57,714.27	42,998.77
Total revenue from operations	57,714.27	42,998.77
Other income	161.57	28.61
Total revenue	57,875.84	43,027.38
Expenses [Abstract]		
Cost of materials consumed	35,065.91	32,993.03
Purchases of stock-in-trade	3	110.35
Changes in inventories of finished goods, work-in-progress and stock-in-trade	1,964.61	388.84
Employee benefit expense	3,519.16	2,994.24
Finance costs	3,679.63	2,488.52
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,259.79	1,747
Amortisation expense	0	0
Total depreciation, depletion and amortisation expense	2,259.79	1,747
CSR expenditure	105.88	0
Other expenses	5,663.31	4,365.46
Total expenses	52,261.29	45,087.44
Total profit before prior period items, exceptional items, extraordinary items and tax	5,614.55	-2,060.06
Prior period items before tax	0	0
Exceptional items before tax	0	-2,333.54
Total profit before extraordinary items and tax	5,614.55	-4,393.6
Extraordinary items before tax	0	0
Total profit before tax	5,614.55	-4,393.6
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	1,447.41	-804.65
Total tax expense	1,447.41	-804.65
Total profit (loss) for period from continuing operations	4,167.14	-3,588.95
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	4,167.14	-3,588.95
Profit (loss) of minority interest	0	0
Total profit (loss) for period	4,167.14	-3,588.95
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 29.85	[INR/shares] -25.71
Diluted earnings per equity share	[INR/shares] 29.85	[INR/shares] -25.71
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	57,597.68	42,808.16
Total revenue from sale of products	57,597.68	42,808.16
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	4.39	24.83
Total revenue from sale of services	4.39	24.83
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	112.2	165.78
Total other operating revenues	112.2	165.78
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	55.68	17.11
Total interest income on current investments	55.68	17.11
Total interest income	55.68	17.11
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	11.14	1.56
Total net gain/loss on sale of investments	11.14	1.56
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	0	0
Excess provisions written back	0	0
Miscellaneous other non-operating income	94.75	9.94
Total other non-operating income	94.75	9.94
Income from pipeline transportation	0	0
Total other income	161.57	28.61
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	3,154.12	2,434.2
Total interest expense long-term loans	3,154.12	2,434.2
Other interest charges	525.51	54.32
Total interest expense	3,679.63	2,488.52
Total finance costs	3,679.63	2,488.52
Employee benefit expense [Abstract]		
Salaries and wages	3,150.18	2,716.24
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
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 contract labour	210.37	154.16
Total contribution to provident and other funds	210.37	154.16
Staff welfare expense	158.61	123.84
Total employee benefit expense	3,519.16	2,994.24
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	1,447.03	1,184.73

Power and fuel	1,736.45	1,051.8
Rent	45.86	28.68
Repairs to building	526.04	535.12
Repairs to machinery	0	0
Insurance	82.4	62.93
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	26.01	39.18
Total rates and taxes excluding taxes on income	26.01	39.18
Travelling conveyance	157.17	128.4
Legal professional charges	1,269.42	810.03
Vehicle running expenses	69.34	64.32
Directors sitting fees	0	0
Donations subscriptions	6.38	9.57
Bank charges	13.02	16
Advertising promotional expenses	35.33	24.93
Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	0	0
Total cost transportation	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value current investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	8	8
Total payments to auditor	8	8
Miscellaneous expenses	240.86	401.77
Total other expenses	5,663.31	4,365.46
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Total current tax	0	0

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

Details of raw materials consumed [Table] ..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	Inventory 1	Inventory 1	Inventory 1	Inventory 1
Total raw materials consumed	35,065.91	32,993.03	35,065.91	32,993.03

Details of goods purchased [Table] ..(1)

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

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Goods Purchased	Goods Purchased	Goods Purchased	Goods Purchased
Total goods purchased	3	110.35	3	110.35

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	1,724.97	865.8
Changes in inventories of work-in-progress	234.14	-477.16
Changes in inventories of stock-in-trade	5.5	0.2
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	1,964.61	388.84
Exceptional items before tax	0	-2,333.54
Total exceptional items	0	-2,333.54
Attachment of property of enterprise	0	0
Total extraordinary items before tax	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	0	-2,333.54
Prior period income before tax	0	0
Total prior period items before tax	0	0
Total prior period items after tax	0	0
Revenue communication services	4.39	24.83
Revenue domestic contracts	0	0
Total revenue contracts	0	0
Revenue intangible assets	0	0
Total gross income from services rendered	4.39	24.83
Value of imports of raw materials	28,813.73	30,688.21
Value of imports of components and spare parts	1,285.55	785.49
Total value of imports calculated on CIF basis	30,099.28	31,473.7
Expenditure on other matters	61.99	9.77
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	61.99	9.77
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	55.55	27.55
Total earnings on export of goods calculated on FOB basis	55.55	27.55
Earnings on royalty	0	0
Total earnings on royalty, know-how, professional and consultation fees	0	0
Earnings on interest	0	0
Total earnings on interest and dividend	0	0
Total earnings in foreign currency	55.55	27.55
Domestic sale manufactured goods	57,594.68	42,687.17
Domestic sale traded goods	3	120.99
Total domestic turnover goods, gross	57,597.68	42,808.16
Total revenue from sale of products	57,597.68	42,808.16
Domestic revenue services	4.39	24.83
Total revenue from sale of services	4.39	24.83
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]

Textual information (8)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition
Income is recognised and accounted for on accrual basis. Revenue from Operations include sale of goods, adjusted for GST, returns and trade discounts and are recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration. Interest Income are recognised on time proportion basis.

Textual information (9)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Income is recognised and accounted for on accrual basis. Revenue from Operations include sale of goods, adjusted for GST, returns and trade discounts and are recognised on transfer of significant risks and rewards of ownership to the customer and when no significant uncertainty exists regarding realisation of the consideration. Interest Income are recognised on time proportion basis.

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

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

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	KMP1	KMP2	KMP3	KMP4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	ALOK GARODIA	RAJ KUMAR GARODIA	DEVKI NANDAN PANDEY	PRIYANKA TIBREWAL
Director identification number of key managerial personnel or director	00081848	00552210	08150775	10370720
Date of birth of key managerial personnel or director	25/05/1965	09/01/1940	15/12/1975	27/12/1985
Designation of key managerial personnel or director	Managing Director	Director	Director	Additional Director
Qualification of key managerial personnel or director	B.COM, CA	H.S	MSC, MBA	B.COM, CS
Shares held by key managerial personnel or director	[shares] 9,51,998	[shares] 8,31,150	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	101.34	70.95	80.79	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	101.34	70.95	80.79	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	101.34	70.95	80.79	0
Ceiling as per act key managerial personnel or director remuneration	0	0	0	0

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

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

Key managerial personnels and directors [Axis]	KMP5	KMP6
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	ASHISH KUMAR DHANDHANYA	NISHANT BAJAJ
Permanent account number of key managerial personnel or director	BCGPD5122B	AJBPB6031G
Date of birth of key managerial personnel or director	29/07/1986	27/06/1988
Designation of key managerial personnel or director	Company Secretary	CFO
Qualification of key managerial personnel or director	B.COM, CS	B.COM, CA
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	24.8	39.54
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	24.8	39.54
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	24.8	39.54
Ceiling as per act key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table] ..(1)

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

Classification of CSR spending [Axis]	CSR1
	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Training and contribution to fund
Sector in which project is covered	Other Central Government Funds
Whether projects or programs undertaken in local area or other	NATS Training, ISKCON and Trusts
Name of state or union territory where projects or programs was undertaken	West Bengal
Name of district where projects or programs was undertaken	Kolkata
Budget amount outlay project or program wise	0
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	105.88
Overheads on projects or programs	0
Total amount spent on projects or programs	105.88
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Disclosure of composition of CSR committee [TextBlock]	Textual information (10) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (11) [See below]
Average net profit for last three financial years	983.64
Prescribed CSR expenditure	19.67
Amount CSR to be spent for financial year	19.67
Amount CSR spent for financial year	105.88
Amount unspent CSR	0

Textual information (10)

Disclosure of composition of CSR committee [Text Block]

Corporate Social Responsibility Committee

The Corporate Social Responsibility Committee comprises Mr. Alok Garodia, Managing Director, Mr. Raj Kumar Garodia, Director and Mr. Sandeep Kumar Sharma, Independent Director.

Mr. Ashish Kumar Dhandhanya was acting as Secretary to this Committee.

Textual information (11)

Details CSR policy [Text Block]

Annexure-V

JUPITER INTERNATIONAL LIMITED

Corporate Social Responsibility Policy

(Pursuant to Section 135 of the Companies Act, 2013)

This Corporate Social Responsibility (hereinafter referred to as `CSR`) Policy is framed in terms of the Companies Act, 2013 (hereinafter referred to as `the Act`) read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as `the CSR Rules`), as amended from time to time.

Introduction

Jupiter was created with an objective to develop significant competencies to extend our footprints across the value chain in the Solar Industry and eventually become a leading contributor for promotion of renewable energy in South Asia. We perceive CSR as our responsibility towards contributing to society, empowering individuals and enabling them to live a life of dignity. For us, strengthening the moral fabric of the society is also a duty which we wish to include in our CSR activities. The CSR philosophy of JUPITER is embedded in its commitment to all stakeholders, employees, customers, shareholders and society. Our sustainable approach by practicing service to humanity has enabled us to continue fulfilling our commitment to be a socially responsible corporate citizen. Our objective is to manage our business in a way which produces a positive impact on the economy, society and environment.

CSR Implementation

To attain our objective, the Company may decide to undertake its CSR activities recommended by the CSR Committee and approved by the Board of Directors, through -

a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company and having an established track record of at least three years in undertaking similar activities, or a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or

any entity established under an Act of Parliament or a State legislature; or

a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), and having an established track record of at least three years in undertaking similar activities.

Guiding Principles

The Company shall follow the following guiding principles for selection, implementation and monitoring of CSR Activities as well as formulation of the Annual Action Plan:

The Company shall give preference to the local areas wherein the Company operates or has its offices for spending the amount earmarked for Corporate Social Responsibility activities.

The Company shall undertake only such CSR Activities which are permitted under the Applicable Laws. The Company may also consider international, national, or state level priorities/ objectives, while identifying CSR Activities.

The Company shall not discriminate against the beneficiaries of the CSR Activities, on any grounds whatsoever, including race, gender, age, ethnicity, caste, religion, domicile, but may focus its CSR Activities to benefit the economically or socially weaker, or marginalised sections, of the society.

The Company shall endeavour utmost transparency in selection, implementation, monitoring and reporting of CSR Activities.

The Company shall ensure that all CSR Activities undertaken directly or indirectly, meet applicable standards of quality followed by Company and/or are the market standard for such activities.

The Company shall either undertake the project directly or preferably through Implementation Agency and shall to its best of its ability also ensure that the Implementation Agency, satisfy the criterion specified (if any) and has relevant experience, good credentials, no criminal track record etc.

The Company shall ensure that all the CSR Activities are implemented as per the approved Annual Action Plan, authorised by the Board.

CSR areas for Implementation

Our activities will be carried out in line with the items as specified under Schedule VII of the Companies Act, 2013 as mentioned hereunder -

Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation (including contribution to Swach Bharat Kosh set up by the Central Government for promotion of sanitation) and making available safe drinking water;

Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;

Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water (including contribution to the clean Ganga Fund set up by the Central Government for rejuvenation of river Ganga);

Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional and handicrafts;

Measures for the benefit of armed forces veterans, war widows and their dependents;

Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports; Contribution to the Prime Minister`s National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Caste, the Scheduled Tribes, other backward classes, minorities and women;

(a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

Rural development projects.

Slum area development

Disaster Management, including relief, rehabilitation and reconstruction activities

Excluded CSR activities:

In terms of Rule 2(d) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, the following activities shall not form a part of the CSR activities of the Company:

(i)activities undertaken in pursuance of normal course of business of the company: (ii)any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level; (iii)contribution of any amount directly or indirectly to any political party under section 182 of the Act; (iv)activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019); (v)activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services; (vi)activities carried out for fulfilment of any other statutory obligations under any law in force in India;

CSR Committee

CSR Committee shall be formed as per the applicable laws and the committee shall be responsible for the recommendation/implementation/monitoring and review of this policy and various projects / activities undertaken under the policy, recommend the amount of expenditure to be incurred on the CSR activities. Chief Financial Officer shall be permanent invitee to the meetings of the CSR Committee. The Committee may invite such other executive(s)/employees of the Company, professionals and experts with relevant experience, as it may consider appropriate in its sole discretion, whether on permanent basis or temporarily for meetings of the Committee, to advise on the various CSR Activities being undertaken/to be undertaken by the Company.

Annual Action Plan in pursuance of its CSR policy

The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely: -

the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act; the manner of execution of such projects or programmes; the modalities of utilisation of funds and implementation schedules for the projects or programmes; monitoring and reporting mechanism for the projects or programmes; and details of need and impact assessment, if any, for the projects undertaken by the company:

The Board shall be the absolute authority to update, alter, modify, amend, withdraw and replace the Annual Action Plan at any time during the financial year, as per the recommendation of CSR Committee, based on the reasonable justification to that effect.

The Board shall review the status of implementation and fund utilization of the various projects and programmes as per approved Annual Action Plan at least once in a year.

CSR Budget

The Company shall spend, in every financial year, at least 2% of the average net profits of the Company made during the 3 (Three) immediately preceding financial years, in pursuance of this Corporate Social Responsibility Policy and as per approved Annual Action Plan.

The CSR expenditure shall include all expenditure including contribution to corpus of implementing agency or on projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

Treatment of excess spent on the CSR activities

In case the Company spends an amount in excess of the 2%, then the company may set off such In case the company excess amount up to immediate succeeding 3 (Three) be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

Monitoring and Reporting

The CSR Committee will be responsible for monitoring CSR activities and report to the Board from time to time.

The CSR Committee has the powers to:

Seek monitoring and implementation report from Implementation Agency / organizations receiving funds. Delegate a designated company official to co-ordinate with the organization receiving funds to inspect the activities undertaken and ensure information in a timely manner. Under the overall supervision of the Board and the CSR Committee, the Implementation Agency shall be responsible to monitor the CSR Activities. The Implementation Agency shall devise a robust monitoring mechanism to ensure that the CSR Activities are undertaken effectively in accordance with approved Annual Action Plans in compliance with the Applicable Laws and the provisions of this Policy.

The CSR Activities will be effectively and objectively monitored using appropriate monitoring tools that may include one or more of the third-party audit(s) or certification(s), impact assessment(s), self-assessment report(s), field visit(s), periodical review(s) or any other appropriate mechanism. For the Board to satisfy itself that disbursed CSR funds have been utilized for its intended use, it can rely on the certificate issued and signed by the head / authorised representative by the Implementation Agency.

The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

Responsibilities of the Implementation Agency

Implementation Agency shall work under the overall supervision of the CSR Committee and the CSR Committee shall be fully authorised to issue any instruction, guidelines, direction, order, advisor etc. which shall be binding on them. To obtain the unique CSR Registration Number by registering itself with the Central Government by filing the form CSR-1 electronically. The Implementation Agency works only with credible institutions, nongovernmental organisations (NGOs), government agencies, domain experts and visionaries and other philanthropic foundations to enhance the outreach of the Company's CSR Activities in line with the CSR Policy. Undertake the CSR Activities as per the approved Annual Action Plan. Update the CSR Committee and the Board on the progress of CSR Activities and status of implementation of the Annual Action Plan. Maintain records of all CSR Activities undertaken on behalf of the Company. Do all such acts, deeds and things as may be directed by the CSR Committee in pursuance of the CSR Policy and for the effective implementation of the Annual Action Plan.

Disclosure

The Annual Report of the Company shall include Annual report on CSR on CSR outlining the CSR Policy, CSR Committee, CSR initiatives undertaken by the Company, the CSR spend during the financial year and other information as required by the prevailing law.

Details of composition of the CSR Committee, the CSR policy, the CSR Committee charter and details of CSR Activities approved by the Board shall be available on the Company website at www.jil-jupiter.com.

Our Board of Directors, our Management and all of our employees are being encouraged tointernalize our CSR philosophy of going beyond profit seeking. We stand committed to all the necessary resources required to meet the goals of Corporate Social Responsibility.

(This policy has been formulated and adopted by the Board based on the recommendation of the Corporate Social Responsibility Committee.)