MTANDT RENTALS LIMITED
Consolidated 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	MTANDT RENTALS LIMITED	
Corporate identity number	U29253TN2009PLC073258	
Permanent account number of entity	AAGCM2269J	
Address of registered office of company	No. 62/2B, New No. 99, Old No. 144, Padur Village, Poonamalle Taluk, Padur Thiruvallur TN 602105 IN	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	262	
Whether company has published sustainability report for the financial Year	No	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Khemka & Co
Name of auditor signing report	Amit Khemka
Firms registration number of audit firm	010610S
Membership number of auditor	208289
Address of auditors	Flat G-B, 813, (New#310) Poonamallee High Road, Kilpauk, Chennai 600010
Permanent account number of auditor or auditor's firm	AAGFK4485M
SRN of form ADT-1	S32941502
Date of signing audit report by auditors	28/09/2024
Date of signing of balance sheet by auditors	28/09/2024

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 (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Mtandt Rentals Limited

Report on the Audit of the Consolidated Financial Statements

Opinion
We have audited the accompanying consolidated financial statements of Mtandt Rentals Limited ("the Holding Company") and its subsidiary company, which comprise the Consolidated Balance Sheet as at 31 March 2024, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement for the year ended on that date, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2024, financial performance and its consolidated cash flows for the year ended on that date.

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

Key Audit Matters
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701 are not applicable to the Holding Company as it is an unlisted Company.

Other Information
The Holding Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Holding Company's annual report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated 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 therein, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the state of affairs, consolidated profit & loss and consolidated cash flows of the Holding Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the

Holding 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high-level 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, international 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 Act, we are also responsible for expressing our opinion on whether the holding company has adequate internal financial controls system in place and the operating effectiveness of such controls, if applicable.

Evaluate the appropriateness of accounting polices 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 Holding 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 to 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 Holding Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated 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 consolidated financial statements.

We communicate with those charges 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 consolidated 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 benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government under Section 143(11) of the Companies Act, 2013, and based on our report along with the financial statements and audit report of the subsidiary company, we provide the following information regarding the matters specified in paragraph 3 (xxi) of the Order:

There are no adverse remarks or qualifications in the CARO 2020 report of the subsidiary included in the consolidated financial statements.

As required by Section 143(3) of the Act, based on our audit we further 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 Holding Company so far as it appears from our examination of those books.

The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account.

In our opinion, the aforesaid consolidated financial statements comply with the Indian Accounting Standards specified under section 133 of the Act read with Rule 7 of the Companies (Accounts) rules, 2014.

On the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 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 Holding Company and the operating effectiveness of such controls, as per Notification dated 13.06.2017 issued by the Ministry of Corporate Affairs, refer to our separate report in “Annexure A”; and

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:

According to the information and explanations given to us, there were no pending litigations which would impact the financial position of the Holding Company.

The Holding Company did not have any material foreseeable losses on long-term contracts including derivative contracts.

There were no amounts required to be transferred to the Investor Education and Protection Fund by the Holding Company.

a) The management has represented that other than those disclosed in the notes to accounts, no funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities (“Intermediaries”), with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

b) The management has represented that other than those disclosed in the notes to accounts, no funds have been received by the company from any person(s) or entities including foreign entities (“Funding Parties”) with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

c) Based on the audit procedures performed, nothing has come to our notice that has caused to believe that the above representations given by the management contain any material mis-statement.

v. The holding company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. As per rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 the Holding Company has maintained proper accounting records n software which supports recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transaction recorded in the software. Further, during the course of our audit we did not came across any instances of audit trail being tempered with.

With respect to the matter to be included in the Auditors’ Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is in compliances with that.

For Khemka & Co.
Chartered Accountants
R.No.010610S

Place: Chennai
Date:28/09/2024

Amit Khemka
Partner
M.No.208289

Annexure - A to the Auditors’ Report
(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report to the Members of Mtandt Rentals Limited of even date)

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

We have audited the internal financial controls over financial reporting of Mtandt Rentals Limited (“the Holding Company”) as of 31 March 2024 in conjunction with our audit of the consolidated financial statements of the holding Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Holding Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding 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 (‘ICAI’). 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 Holding Company's internal financial controls over financial reporting based on our audit.

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Holding 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 consolidated 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 holding company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the holding company's assets that could have a material effect on the consolidated 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 holding 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 31 March 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 Khemka & Co.
Chartered Accountants
R.No.010610S

Place: Chennai
Date:28/09/2024

Amit Khemka
Partner
M.No.208289

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	1,265.56	1,265.56	
Reserves and surplus	4,933.44	3,553.31	
Total shareholders' funds	6,199	4,818.87	
Share application money pending allotment	0	0	
Minority interest	-33.8	0	
Non-current liabilities [Abstract]			
Long-term borrowings	8,879.58	6,099.03	
Deferred tax liabilities (net)	812.01	579.36	
Other long-term liabilities	0	0	
Long-term provisions	211.28	178.54	
Total non-current liabilities	9,902.87	6,856.93	
Current liabilities [Abstract]			
Short-term borrowings	5,984.68	4,065.88	
Trade payables	3,166.67	1,871.8	
Other current liabilities	786.81	557.64	
Short-term provisions	341.58	148.95	
Total current liabilities	10,279.74	6,644.27	
Total equity and liabilities	26,347.81	18,320.07	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	17,466.13	10,264.47	5,900.06
Intangible assets	0	0	
Total fixed assets	17,466.13	10,264.47	
Non-current investments	0	0	
Long-term loans and advances	0	0	
Other non-current assets	0.25	0	
Total non-current assets	17,466.38	10,264.47	
Current assets [Abstract]			
Current investments	0	0	
Inventories	837.08	989.01	
Trade receivables	5,192.74	4,607.91	
Cash and bank balances	361.77	267.74	
Short-term loans and advances	2,489.84	2,190.94	
Total current assets	8,881.43	8,055.6	
Total assets	26,347.81	18,320.07	

[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	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	1,798.71	874.14	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	2,695.09	1,665.56	
Total adjustments to profit (loss)	2,695.09	1,665.56	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in trade receivables	-937.99	-2,257.98	
Adjustments for increase (decrease) in trade payables	-100.62	549.76	
Adjustments for provisions	2,561	1,086.93	
Total adjustments for working capital	1,522.39	-621.29	
Total adjustments for reconcile profit (loss)	4,217.48	1,044.27	
Net cash flows from (used in) operations	6,016.19	1,918.41	
Income taxes paid (refund)	222.21	72.51	
Other inflows (outflows) of cash	-380.79	-367.04	
Net cash flows from (used in) operating activities before extraordinary items	5,413.19	1,478.86	
Net cash flows from (used in) operating activities	5,413.19	1,478.86	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	606.28	1,991.84	
Purchase of tangible assets	10,148.67	7,640.88	
Other inflows (outflows) of cash	1,590.87	657.85	
Net cash flows from (used in) investing activities before extraordinary items	-7,951.52	-4,991.19	
Net cash flows from (used in) investing activities	-7,951.52	-4,991.19	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	6,364.65	6,451.55	
Repayments of borrowings	3,584.13	2,746.15	
Net cash flows from (used in) financing activities before extraordinary items	2,780.52	3,705.4	
Net cash flows from (used in) financing activities	2,780.52	3,705.4	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	242.19	193.07	
Net increase (decrease) in cash and cash equivalents	242.19	193.07	
Cash and cash equivalents cash flow statement at end of period	361.77	267.74	74.66

[200100] Notes - Share capital

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Alka Modi	Alka Modi	Rakesh Modi	Rakesh Modi
PAN of shareholder	ACMPA2641M	ACMPA2641M	AAEPR7079Q	AAEPR7079Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 14,94,701	[shares] 14,94,701	[shares] 23,01,967	[shares] 23,01,967
Percentage of shareholding in company	12.00%	12.00%	18.00%	18.00%

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	Gopal Modi	Gopal Modi	Parul Modi	Parul Modi
PAN of shareholder	AAIPM6394H	AAIPM6394H	ALSPP3582B	ALSPP3582B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 23,01,966	[shares] 23,01,966	[shares] 14,94,701	[shares] 14,94,701
Percentage of shareholding in company	18.00%	18.00%	12.00%	12.00%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 6 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Mukesh Modi	Mukesh Modi	Sangeetha Modi	Sangeetha Modi
PAN of shareholder	AAIPM6256C	AAIPM6256C	AOWPS4925E	AOWPS4925E
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 20,16,735	[shares] 20,16,735	[shares] 17,79,931	[shares] 17,79,931
Percentage of shareholding in company	16.00%	16.00%	14.00%	14.00%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 7 [Member]	
	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
Name of shareholder	Sarada Modi	Sarada Modi
PAN of shareholder	AASPS5462Q	AASPS5462Q
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 12,65,555	[shares] 12,65,555
Percentage of shareholding in company	10.00%	10.00%

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

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,00,000	[shares] 2,50,00,000		[shares] 2,50,00,000
Value of shares authorised	2,500	2,500		2,500
Number of shares issued	[shares] 1,26,55,556	[shares] 1,26,55,556		[shares] 1,26,55,556
Value of shares issued	1,265.5556	1,265.5556		1,265.5556
Number of shares subscribed and fully paid	[shares] 1,26,55,556	[shares] 1,26,55,556		[shares] 1,26,55,556
Value of shares subscribed and fully paid	1,265.56	1,265.56		1,265.56
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,26,55,556	[shares] 1,26,55,556		[shares] 1,26,55,556
Total value of shares subscribed	1,265.56	1,265.56		1,265.56
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,26,55,556	[shares] 1,26,55,556		[shares] 1,26,55,556
Value of shares called	1,265.56	1,265.56		1,265.56
Value of shares paid-up	1,265.56	1,265.56		1,265.56
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,26,55,556	[shares] 1,26,55,556	[shares] 1,26,55,556	[shares] 1,26,55,556
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	1,265.56	1,265.56		1,265.56
Rights preferences and restrictions attaching to class of share capital				
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]				
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment				
Over due period for which application money is pending prior to allotment of shares				
Reason for over due period for which application money is pending prior to allotment of shares				

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

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Equity shares	Equity shares
Number of shares authorised	[shares] 2,50,00,000		[shares] 2,50,00,000	[shares] 2,50,00,000
Value of shares authorised	2,500		2,500	2,500
Number of shares issued	[shares] 1,26,55,556		[shares] 1,26,55,556	[shares] 1,26,55,556
Value of shares issued	1,265.5556		1,265.5556	1,265.5556
Number of shares subscribed and fully paid	[shares] 1,26,55,556		[shares] 1,26,55,556	[shares] 1,26,55,556
Value of shares subscribed and fully paid	1,265.56		1,265.56	1,265.56
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 1,26,55,556		[shares] 1,26,55,556	[shares] 1,26,55,556
Total value of shares subscribed	1,265.56		1,265.56	1,265.56
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,26,55,556		[shares] 1,26,55,556	[shares] 1,26,55,556
Value of shares called	1,265.56		1,265.56	1,265.56
Value of shares paid-up	1,265.56		1,265.56	1,265.56
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,26,55,556	[shares] 1,26,55,556	[shares] 1,26,55,556	[shares] 1,26,55,556
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	1,265.56	1,265.56	1,265.56	1,265.56
Rights preferences and restrictions attaching to class of share capital			0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment			0	
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Terms and conditions of shares pending allotment			0	
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment			0	
Over due period for which application money is pending prior to allotment of shares			0	
Reason for over due period for which application money is pending prior to allotment of shares			00	

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,26,55,556
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	1,265.56

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
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]			Securities premium account [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,380.14	670.37		0
Other additions to reserves	0	0		0
Total additions to reserves	1,380.14	670.37		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	0		0
Total changes in reserves	1,380.14	670.37		0
Reserves at end of period	4,933.44	3,553.31	2,882.94	44.44

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]		Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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		1,380.14	670.37
Other additions to reserves	0		0	0
Total additions to reserves	0		1,380.14	670.37
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	0		0	0
Total changes in reserves	0		1,380.14	670.37
Reserves at end of period	44.44	44.44	4,889	3,508.87

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

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2022
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	2,838.5

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	8,630.69	5,871.18	248.89	227.85
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(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]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	8,628.59	5,861.05	7,254.95	5,505.65
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	7,254.95	5,505.65	1,373.64	355.4
Nature of security [Abstract]				
Nature of security	HDFC Bank Limited ICICI Bank Limited Axis bank Limited Kotak Mahindra Bank Limited Yes Bank Limited Indusind Bank Limited Bank of Baroda	HDFC Bank Limited ICICI Bank Limited Axis bank Limited Kotak Mahindra Bank Limited Yes Bank Limited Indusind Bank Limited Bank of Baroda		
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 and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,373.64	355.4	248.89	227.85
Nature of security [Abstract]				
Nature of security	Tata Capital Financial Services Ltd. Kotak Mahindra Prime Limited HDB financial Services	Tata Capital Financial Services Ltd. Kotak Mahindra Prime Limited HDB financial Services		
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]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	248.89	227.85	2.1	10.13
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(6)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2.1	10.13	2.1	10.13
Nature of security [Abstract]				
Nature of security			HDFC Bank Limited	HDFC Bank Limited
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Loans repayable on demand [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,984.68	4,065.88	2,204.05	1,588.4
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table] ..(8)

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]		Long-term maturities of finance lease obligations [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,204.05	1,588.4	3,780.63	2,477.48
Nature of security [Abstract]				
Nature of security	Axis Bank Limited -Overdraft Deutsche Bank Limited -Overdraft	Axis Bank Limited -Overdraft Deutsche Bank Limited -Overdraft	Current maturities of long term borrowings	Current maturities of long term borrowings
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

[201000] Notes - Tangible assets

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10,148.67	7,640.88		10,148.67	7,640.88	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,695.09	-1,665.56				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	251.94	1,610.91		826.12	2,272.33	
Total disposals tangible assets	251.94	1,610.91		826.12	2,272.33	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	7,201.64	4,364.41		9,322.55	5,368.55	
Tangible assets at end of period	17,466.13	10,264.47	5,900.06	27,822.9	18,500.34	13,131.79

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				2,695.28	1,568.89	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,695.09	1,665.56		-665.49	-464.39	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	574.18	661.42		103.7	691.73	
Total disposals tangible assets	574.18	661.42		103.7	691.73	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,120.91	1,004.14		1,926.09	412.77	
Tangible assets at end of period	10,356.77	8,235.87	7,231.73	4,448.09	2,521.99	2,109.22

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,695.28	1,568.89				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				665.49	464.39	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	239.03	911.47		135.33	219.74	
Total disposals tangible assets	239.03	911.47		135.33	219.74	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2,456.25	657.42		530.16	244.65	
Tangible assets at end of period	6,284.27	3,828.02	3,170.6	1,836.18	1,306.03	1,061.38

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

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,695.28	0		2,695.28	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-665.49	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	103.7	0		239.03	0	
Total disposals tangible assets	103.7	0		239.03	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,926.09	0		2,456.25	0	
Tangible assets at end of period	4,448.09	0	0	6,284.27	0	0

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

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

Classes of tangible assets [Axis]	Factory equipments [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	1,568.89	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	665.49	0		0	-464.39	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	135.33	0		0	691.73	
Total disposals tangible assets	135.33	0		0	691.73	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	530.16	0		0	412.77	
Tangible assets at end of period	1,836.18	0	0	0	2,521.99	2,109.22

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,568.89				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				0	464.39	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	911.47		0	219.74	
Total disposals tangible assets	0	911.47		0	219.74	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	657.42		0	244.65	
Tangible assets at end of period	0	3,828.02	3,170.6	0	1,306.03	1,061.38

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

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.31	18.46		0.31	18.46	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-5.83	-2.18				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-5.52	16.28		0.31	18.46	
Tangible assets at end of period	17.56	23.07	6.79	59.9	59.58	41.12

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				7,435.34	6,036.64	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	5.83	2.18		-2,008.96	-1,191.22	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		148.24	919.18	
Total disposals tangible assets	0	0		148.24	919.18	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.83	2.18		5,278.14	3,926.24	
Tangible assets at end of period	42.34	36.51	34.33	12,978.7	7,700.57	3,774.33

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

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,435.34	6,036.64				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2,008.96	1,191.22	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	587.09	1,360.86		438.85	441.68	
Total disposals tangible assets	587.09	1,360.86		438.85	441.68	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	6,848.25	4,675.78		1,570.11	749.54	
Tangible assets at end of period	21,342.96	14,494.71	9,818.93	8,364.26	6,794.14	6,044.6

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

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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,435.34	6,036.64		7,435.34	6,036.64	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2,008.96	-1,191.22				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	148.24	919.18		587.09	1,360.86	
Total disposals tangible assets	148.24	919.18		587.09	1,360.86	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5,278.14	3,926.24		6,848.25	4,675.78	
Tangible assets at end of period	12,978.7	7,700.57	3,774.33	21,342.96	14,494.71	9,818.93

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

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 assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				2.19	7.13	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2,008.96	1,191.22		-4.53	-1.62	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	438.85	441.68		0	0	
Total disposals tangible assets	438.85	441.68		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,570.11	749.54		-2.34	5.51	
Tangible assets at end of period	8,364.26	6,794.14	6,044.6	7.56	9.9	4.39

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

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.19	7.13				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				4.53	1.62	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.19	7.13		4.53	1.62	
Tangible assets at end of period	56.63	54.44	47.31	49.07	44.54	42.92

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	15.55	9.76		15.55	9.76	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-10.28	-6.15				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	5.27	3.61		15.55	9.76	
Tangible assets at end of period	14.22	8.94	5.33	79.14	63.59	53.83

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	10.28	6.15	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	10.28	6.15	
Tangible assets at end of period	64.92	54.65	48.5

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]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					WDV	WDV
Useful lives or depreciation rates tangible assets					15 Years	15 Years

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned 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	WDV	WDV			WDV	WDV
Useful lives or depreciation rates tangible assets	10 Years	10 Years			15 and 8 Years	15 and 8 Years

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 equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	5 Years	5 Years	3 Years	3 Years

[201100] Notes - Intangible assets

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

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

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

[200400] Notes - Non-current investments

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

	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	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

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	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

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

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured 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	5,192.74	4,607.91	5,192.74	4,607.91
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	5,192.74	4,607.91	5,192.74	4,607.91
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Capital advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	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	9.34	9.34	1,538.11	1,638.01
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	9.34	9.34	1,538.11	1,638.01
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	39.74	40.34	890.85	502.4
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	39.74	40.34	890.85	502.4
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance income tax paid [Member]	Tax deducted at source [Member]		Other advance taxes [Member]
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]		Unsecured considered good [Member]
	31/03/2024	31/03/2024	31/03/2023	31/03/2024
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	100	203.2	145.31	587.65
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	100	203.2	145.31	587.65
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(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]	Other advance taxes [Member]	Deposits with statutory authorities [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	Unsecured considered good [Member]	
	31/03/2023	31/03/2024	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	357.09	11.8	0.85
Allowance for bad and doubtful loans and advances	0	0	0
Loans and advances	357.09	11.8	0.85
Details of loans and advances due by directors, other officers or others [Abstract]			
Loans and advances due by directors	0	0	0
Loans and advances due by other officers	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]			
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0

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	158.08	135.25	30.58	26.18
Provision leave encashment	53.2	43.29	9.78	7.86
Total provisions for employee benefits	211.28	178.54	40.36	34.04
Provision for corporate tax [Abstract]				
Provision for other tax			222.21	72.51
Total provision for corporate tax			222.21	72.51
CSR expenditure provision	0	0	0	0
Other provisions			79.01	42.4
Total provisions	211.28	178.54	341.58	148.95

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [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	837.08	989.01	837.08	989.01
Mode of valuation			Goods	Goods

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
Total other long-term liabilities	0	0
Nature of other provisions	Provision for taxation	Provision for taxation
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	61.99	39.47
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable current tax	20.71	23.83
Public deposit payable, current	0	0
Total other payables, current	20.71	23.83
Advance received from customers	398.21	249.68
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 305.9	(B) 244.66
Total other current liabilities	786.81	557.64
Other non-current assets, others	0.25	0
Total other non-current assets	0.25	0
Nature of other non-current assets, others	Security Deposits	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	287.02	195.42
Other balances with banks	71.26	68.35
Total balance with banks	358.28	263.77
Cash on hand	3.49	3.97
Total cash and cash equivalents	361.77	267.74
Total cash and bank balances	361.77	267.74
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

Footnotes

(A) Provident Fund payable
ESIC Payable
Professional Tax Payable
Labour Welfare fund Payable

Employee benefit expenses payable
Employees Imprest Payable
Others Expenses Payable Provisions

(B) Provident Fund payable
ESIC Payable
Professional Tax Payable
Labour Welfare fund Payable

Employee benefit expenses payable
Employees Imprest Payable
Others Expenses Payable Provisions

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

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

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

	01/04/2023 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 (2) [See below]	Textual information (3) [See below]

Textual information (2)

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

Corporate Information

Mtandt Rentals Limited is a public limited company incorporated in India under the provisions of the Indian Companies Act 1956 and also following up the provisions of Companies Act 2013. The company is in the business of Renting of Access Vehicles, Special Products and providing solutions to work at Height as well as renting/selling of Commercial Equipments . The company has its registered office in Chennai (Tamil Nadu), and has branch offices in Delhi, Chennai, Mumbai, Noida,Jewar, Bangalore and Ahmedabad.

Basis of Preparation

Statement of compliance
The consolidated financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2021, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.
(i) The consolidated financial statements are prepared to comply in all material respects with the mandatory accounting standardb specified under the historical cost convention in accordance with the Generally Accepted Accounting Principles/Standard Issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013.
(ii) The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.
(iii) Investment in subsidiary Company where holding company directly hold 75% of equity, are accounted for using consolidation method as per accounting standard 21 notified by companies (Accounting Standard) Rule 2021

(iv) The Consolidated Financial Statement is prepared using uniform accounting policies for like transactions and other events in similar circumstances and presented in the same manner as the Investing Company's separate financial statements.

The list of Subsidiary company which is included in the consolidation and the associate holdings therein are as under:
Name Of the Company Ownership in %
2023-24
VERTIKAL RENTALS PRIVATE LIMITED 75%

The Holing Company has considered standalone financial statements of the subsidiary for preparation of the consolidated financial statements.

Functional and presentation currency
These consolidated financial statements are presented in Indian Rupees (INR), which is also the company's functional Currency.

Going Concern Assumption

These financial statements have been prepared on a going concern basis. Based this evaluation, Management believes that the Company will be able to continue as a ‘going concern’ in the foreseeable future and for a period of at least twelve months from the date of these financial statements based on the following:
i) Expected future operating cash flows based on business projections, and
ii) Available credit facilities with its bankers.
Based on the above factors, Management has concluded that the “going concern” assumption is appropriate. Accordingly, the financial statements do not include any adjustments regarding the recoverability and classification of the carrying amount of assets and classification of liabilities that might result, should the Company be unable to continue as a going
concern. "
Use of Estimates
The preparation of consolidated financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management’s evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

Summary of Significant accounting policies

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.
Revenue from hiring of equipment’s associated with the transaction is recognised when the Company satisfies a performance obligation by transferring a promised service. When a performance obligation is satisfied, the Company recognise as revenue the amount of the transaction price that is allocated to that performance obligation.
Unbilled revenue is recognized to the extent not billed at the year end. The company collects gst on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from Revenue."

Segment Reporting

The Company has identified one reportable segment “Rental and Trading of AWP and all other activities revolve around the main business” hence no Segment Reporting is requireed as per AS-17

Property, Plant and Equipment

Items of property,plant and equipment measured at cost, which includes capitalized borrowing cost, less accumulated depreciation.Cost of an item of property,plant and equipment comprises its purchase consideration including import duties and non refundable purchase taxes,other directly attributable costs incurred to bring an Asset to its working condition for its intended use.
Any gain or loss on disposal of an item of propeerty,plant and equipment is recognized in profit and loss. Tools and spares in connection with an item of fixed asset and whose use expected to be irregular are stated at purchase cost and are charged to Profit and loss account as and when consumed.
Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company. Impairment of asset also has been considered wherever required."

Depreciation and Amortization

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the written down value method, and is generally recognized in the statement of profit and loss
Depreciation on property, plant and equipment is provided over the useful life of assets as assessed by the management, or those prescribed under the Schedule II to the Companies Act 2013, whichever is higher. as follows –"
Particulars Useful lives (years)
Factory buildings 30
Equipments & Motor Vehicles 15
Furniture and fixtures 10
Office equipment 5
Motor Vehicles 8
Computers 3

The useful lives assessed by the management is in line with the useful lives prescribed in Schedule II to the Companies Act 2013.
Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.
Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).
Individual assets costing upto 5000 are depreciated full in the year of acquistion. "

Inventories
Tools, Machines and spare parts are valued at cost on first in first out (FIFO) basis, net of Goods and Service Tax credit.Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.
Impairment of stocks has been considered wherever required."
Cash and cash equivalents
Cash and cash equivalents in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of one year or less, which are subject to an insignificant risk of changes in value

Employee Benefits

(a) Short Term Employee Benefits
(i) Short term employee benefits are recognised as expenditure at the undiscounted value in the Statement of Profit and Loss of the year in which the related service is rendered.
(b) Post Employment Benefits:
(i) Defined Contribution Plans:
Company’s contribution to the superannuation scheme, pension under Employees’ Pension Scheme, 1995 etc. are recognised during the year in which the related service is rendered.

(II) Defined Benefit Plans:

Gratuity:
The present value of the obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

Provident Fund:
Monthly contributions are made to the recognised providend fund as per the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.
(C) Long term compensated absences are provided on the basis of actuarial valuation.

Provision for Current and Deferred Tax

(i) Provision for current tax is made with reference to taxable income computed for the accounting period for which the financial statements are prepared by applying the tax rates relevant to the respective ‘Previous Year’.
(ii) Deferred tax resulting from ‘timing difference’ between book and taxable profit for the year is accounted for using the current tax rates. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be adjusted in future. However, in case of deferred tax assets (representing unabsorbed depreciation or carry forward losses) are recognised, if and only if there is a virtual certainty that there would be adequate future taxable income against which such deferred tax assets can be realised, or to the extent of deferred tax liabilities."

Borrowing costs
Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Earning Per Share
The Company reports basic and diluted earning per equity share in accordance with Accounting Standard (AS) 20, "Earning per Share" issued by the Institute of Chartered Accountants of India. Basic earning per equity share is computed by dividing net income by the weighted average number of equity shares outstanding for the year. There being no potential equity shares and accordingly Diluted Earning Per Share has not been computed.

Lease
Assets taken on lease, under which the lessor effectively retains all the risks and rewards of ownership, are classified as operating lease. Operating lease payments are recognized as expense in the profit and loss account on a straight-line basis over the lease term.

Foreign curency transaction
Receipts in foreign currency are accounted at the exchange rate prevailing at the time of accrual. Expenditure incurred in foreign currency is accounted at the exchange rate at the time of remittance of payments.Profits /losses arising out of fluctuation in the exchange rate is charged to statement of profit and loss account as gain/loss on foreign exchange fluctuation, otherwise than those exchange differences arising on reporting of long term foreign currency monetary asset/ liability related to specific fixed asset.

The Company has received information from some vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006, and, hence, disclosures relating to amounts unpaid as at the year end together with interest paid/ payable , if any, under this Act has shown seperately.

The Company has a Subsidiary Company named Vertikal Rentals Private Limited. During the reporting period, the Company acquired 75% of the shares of Vertikal Rentals Private Limited by making the necessary payment for the required share capital.

Annexure FORM NO. AOC.1
Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures
(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Part "A": Subsidiaries
(Information in respect of each subsidiary to be presented with amounts in lakhs)

1. Sl. No. 1
2. Name of the subsidiary: Vertikal Rentals Private Limited
3. Reporting period for the subsidiary concerned, if different from the holding company's reporting period: NA
4. Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries: NA
5. Share Capital: Rs. 10.00 Lakh
6. Reserves & surplus: Rs. (145.18) Lakh
7. Total assets: 118.16 Lakh
8. Total Liabilities: 118.16 Lakh
9. Investments: NIL
10. Turnover: Rs. 117.97 Lakh
11. Profit before taxation: Rs. (194.01) Lakh
12. Provision for taxation: Nil
13. Profit after taxation: Rs. (145.18) Lakh
14. Proposed Dividend: NIL
15. % of shareholding: 75%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: NA
2. Names of subsidiaries which have been liquidated or sold during the year: NA

Part "B": Associates and Joint Ventures
Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures: NA

Name of Associates/Joint Ventures	Name 1	Name 2	Name 3
1. Latest audited Balance Sheet Date			
2. Shares of Associate/Joint Ventures held by the company on the year end			
No.			
Amount of Investment in Associates/Joint Venture			
Extend of Holding %			

1. Names of associates or joint ventures which are yet to commence operations.: NA
2. Names of associates or joint ventures which have been liquidated or sold during the year.: NA

For KHEMKA & CO.
Chartered Accountants
FRN 010610S

By Order of the Board

Amit Khemka
Partner
Membership no. 208289
Chennai
UDIN:
Date: 28/09/2024

Rakesh Modi
Managing Director
DIN: 00924391
U-304, Third Floor,
Metro Zone Appartment
Anna Nagar, Chennai-600040

Gopal Modi
Director
DIN: 00805917
6191, 19th Floor, ATS Le Grandiose,
Sector-150, Greater, Noida,
Knowledge Park-I, Gautam Buddha
Nagar, Uttar Pradesh- 201310

Atosh R Surana
CFO
PAN: AAMPS7974H
999, Poonamallee High Road, C Block,
Krishna Apartments, Chennai,
Tamil Nadu-600084

Lokesh Kumar
CS
M. No.: A59083
Village Kharkali, P.O. Madhuban,
Distt. Karnal, Haryana-132114

Textual information (3)

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

Corporate Information

Mtandt Rentals Limited is a public limited company incorporated in India under the provisions of the Indian Companies Act 1956 and also following up the provisions of Companies Act 2013. The company is in the business of Renting of Access Vehicles, Special Products and providing solutions to work at Height as well as renting/selling of Commercial Equipments . The company has its registered office in Chennai (Tamil Nadu), and has branch offices in Delhi, Chennai, Mumbai, Noida,Jewar, Bangalore and Ahmedabad.

Basis of Preparation

Statement of compliance
The consolidated financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under the Companies (Accounting Standards) Rules, 2021, (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention.The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.
(i) The consolidated financial statements are prepared to comply in all material respects with the mandatory accounting standardb specified under the historical cost convention in accordance with the Generally Accepted Accounting Principles/Standard Issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013.
(ii) The Company follows the mercantile system of accounting and recognizes income and expenditure on an accrual basis except in case of significant uncertainties.
(iii) Investment in subsidiary Company where holding company directly hold 75% of equity, are accounted for using consolidation method as per accounting standard 21 notified by companies (Accounting Standard) Rule 2021
(iv) The Consolidated Financial Statement is prepared using uniform accounting policies for like transactions and other events in similar circumstances and presented in the same manner as the Investing Company's separate financial statements.

The list of Subsidiary company which is included in the consolidation and the associate holdings therein are as under:
Name Of the Company Ownership in %
2023-24 VERTIKAL RENTALS PRIVATE LIMITED 75%

The Holing Company has considered standalone financial statements of the subsidiary for preparation of the consolidated financial statements.

Functional and presentation currency
These consolidated financial statements are presented in Indian Rupees (INR), which is also the company's functional Currency.

Going Concern Assumption

These financial statements have been prepared on a going concern basis. Based this evaluation, Management believes that the Company will be able to continue as a ‘going concern’ in the foreseeable future and for a period of at least twelve months from the date of these financial statements based on the following:
i) Expected future operating cash flows based on business projections, and
ii) Available credit facilities with its bankers.
Based on the above factors, Management has concluded that the “going concern” assumption is appropriate. Accordingly, the financial statements do not include any adjustments regarding the recoverability and classification of the carrying amount of assets and classification of liabilities that might result, should the Company be unable to continue as a going
concern. "
Use of Estimates

The preparation of consolidated financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management’s evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Future results may vary from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.
Summary of Significant accounting policies

Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.
Revenue from hiring of equipment’s associated with the transaction is recognised when the Company satisfies a performance obligation by transferring a promised service. When a performance obligation is satisfied, the Company recognise as revenue the amount of the transaction price that is allocated to that performance obligation.
Unbilled revenue is recognized to the extent not billed at the year end. The company collects gst on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from Revenue."

Segment Reporting
The Company has identified one reportable segment “Rental and Trading of AWP and all other activities revolve around the main business” hence no Segment Reporting is requireed as per AS-17

Property, Plant and Equipment

Items of property,plant and equipment measured at cost, which includes capitalized borrowing cost, less accumulated depreciation.Cost of an item of property,plant and equipment comprises its purchase consideration including import duties and non refundable purchase taxes,other directly attributable costs incurred to bring an Asset to its working condition for its intended use.
Any gain or loss on disposal of an item of propeerty,plant and equipment is recognized in profit and loss. Tools and spares in connection with an item of fixed asset and whose use expected to be irregular are stated at purchase cost and are charged to Profit and loss account as and when consumed.
Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company. Impairment of asset also has been considered wherever required."

Depreciation and Amortization

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values over their estimated useful lives using the written down value method, and is generally recognized in the statement of profit and loss
Depreciation on property, plant and equipment is provided over the useful life of assets as assessed by the management, or those prescribed under the Schedule II to the Companies Act 2013, whichever is higher. as follows –"

Particulars Useful lives (years)
Factory buildings 30
Equipments & Motor Vehicles 15
Furniture and fixtures 10
Office equipment 5
Motor Vehicles 8
Computers 3

The useful lives assessed by the management is in line with the useful lives prescribed in Schedule II to the Companies Act 2013.
Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.
Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (up to) the date on which asset is ready for use (disposed of).
Individual assets costing upto 5000 are depreciated full in the year of acquistion. "

Inventories
"Tools, Machines and spare parts are valued at cost on first in first out (FIFO) basis, net of Goods and Service Tax credit.Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.
Impairment of stocks has been considered wherever required."

Cash and cash equivalents
Cash and cash equivalents in the Balance Sheet comprise cash at banks and on hand and short-term deposits with an original maturity of one year or less, which are subject to an insignificant risk of changes in value

Employee Benefits

(a) Short Term Employee Benefits
(i) Short term employee benefits are recognised as expenditure at the undiscounted value in the Statement of Profit and Loss of the year in which the related service is rendered.
(b) Post Employment Benefits:
(i) Defined Contribution Plans:
Company's contribution to the superannuation scheme, pension under Employees' Pension Scheme, 1995 etc. are recognised during the year in which the related service is rendered.

(II) Defined Benefit Plans:
Gratuity:
The present value of the obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

Provident Fund:
Monthly contributions are made to the recognised providend fund as per the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.
(C) Long term compensated absences are provided on the basis of actuarial valuation."

Provision for Current and Deferred Tax

(i) Provision for current tax is made with reference to taxable income computed for the accounting period for which the financial statements are prepared by applying the tax rates relevant to the respective 'Previous Year'.
(ii) Deferred tax resulting from 'timing difference' between book and taxable profit for the year is accounted for using the current tax rates. The deferred tax asset is recognised and carried forward only to the extent that there is a reasonable certainty that the assets will be adjusted in future. However, in case of deferred tax assets (representing unabsorbed depreciation or carry forward losses) are recognised, if and only if there is a virtual certainty that there would be adequate future taxable income against which such deferred tax assets can be realised, or to the extent of deferred tax liabilities."

Borrowing costs
Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition of an asset which necessarily take a substantial period of time to get ready for their intended use are capitalized as part of the cost

of that asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Earning Per Share
The Company reports basic and diluted earning per equity share in accordance with Accounting Standard (AS) 20, "Earning per Share" issued by the Institute of Chartered Accountants of India. Basic earning per equity share is computed by dividing net income by the weighted average number of equity shares outstanding for the year. There being no potential equity shares and accordingly Diluted Earning Per Share has not been computed.
Lease
Assets taken on lease, under which the lessor effectively retains all the risks and rewards of ownership, are classified as operating lease. Operating lease payments are recognized as expense in the profit and loss account on a straight-line basis over the lease term.

Foreign curency transaction
Receipts in foreign currency are accounted at the exchange rate prevailing at the time of accrual. Expenditure incurred in foreign currency is accounted at the exchange rate at the time of remittance of payments.Profits /losses arising out of fluctuation in the exchange rate is charged to statement of profit and loss account as gain/loss on foreign exchange fluctuation, otherwise than those exchange differences arising on reporting of long term foreign currency monetary asset/ liability related to specific fixed asset.

The Company has received information from some vendors regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006, and, hence, disclosures relating to amounts unpaid as at the year end together with interest paid/ payable , if any, under this Act has shown seperately.

The Company has a Subsidiary Company named Vertikal Rentals Private Limited. During the reporting period, the Company acquired 75% of the shares of Vertikal Rentals Private Limited by making the necessary payment for the required share capital.

[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 (4) [See below]	Textual information (5) [See below]

Textual information (4)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits

(a) Short Term Employee Benefits
(i) Short term employee benefits are recognised as expenditure at the undiscounted value in the Statement of Profit and Loss of the year in which the related service is rendered.

(b) Post Employment Benefits:
(i) Defined Contribution Plans:

Company's contribution to the superannuation scheme, pension under Employees' Pension Scheme, 1995 etc. are recognised during the year in which the related service is rendered.

(II) Defined Benefit Plans:
Gratuity:
The present value of the obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

Provident Fund:
Monthly contributions are made to the recognised providend fund as per the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

(C) Long term compensated absences are provided on the basis of actuarial valuation.

Textual information (5)

Disclosure of employee benefits explanatory [Text Block]

Employee Benefits
(a) Short Term Employee Benefits
(i) Short term employee benefits are recognised as expenditure at the undiscounted value in the Statement of Profit and Loss of the year in which the related service is rendered.

(b) Post Employment Benefits:
(i) Defined Contribution Plans:

Company's contribution to the superannuation scheme, pension under Employees' Pension Scheme, 1995 etc. are recognised during the year in which the related service is rendered.

(II) Defined Benefit Plans:

Gratuity:

The present value of the obligation is determined based on an actuarial valuation, using the Projected Unit Credit Method. Actuarial gains and losses arising on such valuation are recognized immediately in the Statement of Profit and Loss.

Provident Fund:
Monthly contributions are made to the recognised providend fund as per the Employees' Provident Funds & Miscellaneous Provisions Act, 1952.

(C) Long term compensated absences are provided on the basis of actuarial valuation.

[201600] Notes - Related party

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

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

Categories of related parties [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	EQUIPR ONLINE SOLUTIONS LLP	Capital Equipment Services Limited	Vertikal Rentals Private Limited	Sarada Management Services LLP
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAIFE4819K			ADUFS1636B
CIN of related party		U29253TN2011PLC124952	U46594TN2023PTC158522	
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	NA	Towards Services Received, Towards sale of Spares, Towards purchase of Spares	NA	Towards Services Received
Related party transactions [Abstract]				
Purchases of goods related party transactions		(A) 0.84		
Revenue from sale of goods related party transactions		(B) 0.76		
Services received related party transactions		(C) 1.88		(D) 24.11
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	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

Footnotes

(A) Towards purchase of Spares

(B) Towards sale of Spares

(C) Towards Services Received

(D) Towards Services Received

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]	5	6	7	8
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Web Rigging Systems International Private Limited	MtandT Limited	J M logistics	Sangeeta Modi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAHPP0478N	AOWPS4925E
CIN of related party	U29190TN2022PTC151012	U29150TN2005PLC057617		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Towards Purchase of Spares	Textual information (6) [See below]	NA	Remuneration, Towards Property Rental Charges
Related party transactions [Abstract]				
Purchases of goods related party transactions	(A) 0.47	(B) 1,483.1		
Revenue from sale of goods related party transactions		(C) 1,800.82		
Services received related party transactions		(D) 142.86		
Revenue from rendering of services related party transactions		(E) 20.79		
Other related party transactions expense		(F) 246		(G) 2.52
Other related party transactions contribution made		(H) 34.6		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	39
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

Footnotes

(A) Towards Purchase of Spares

(B)

Towards purchase of Spares and Inventory	830.86
Towards purchase of Fixed assets	652.24

(C)

Towards sale of Spares, Mats & Machines(from Inventory)	1,800.07
Towards sale of Mats & Machines from Fixed Asset	0.75

(D) Towards Services Received

(E) Towards Services Provided

(F) Towards Property Rental Charges

(G) Towards Property Rental Charges

(H) Towards Security Deposit

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]	9	10	11	12
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Rakesh Modi	Gopal Modi	Evolution Access Technologies Private Limited	Siddharth Modi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAEPR7079Q	AAIPM6394H		CMCPS2404L
CIN of related party			U74110TN2018PTC124998	
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration, Towards Repayment of Loan	Remuneration	NA	Remuneration
Related party transactions [Abstract]				
Other related party transactions expense	(A) 26.46			(B) 46.85
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	54	54	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

Footnotes

(A) Towards Repayment of Loan

(B) Remuneration

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]	Textual information (7) [See below]	
Whether there are any related party transactions during year	Yes	No
Whether company is subsidiary company	No	No

Textual information (6)

Description of nature of transactions with related party

Towards purchase of Spares and Inventory Towards purchase of Fixed assets Towards sale of Spares, Mats & Machines(from Inventory) Towards sale of Mats & Machines from Fixed Asset Towards Services Provided Towards Security Deposit Towards Property Rental Charges Towards Services Received

Textual information (7)

Disclosure of notes on related party explanatory [Text Block]

Key management personnel		
	Mr. Rakesh Modi	Manging Director
	Mr. Gopal Modi	Director
	Ms. Sangeeta Mukesh Modi	Director
	Mr. Atosh Surana	CFO
	Ms. Kanak Goyal	Independent Director
	Ms. Kavita Goyal	Independent Director
	Mr. Ajay Mandahr	Independent Director
Enterprises in which KMP or their relative is having control/significant influence.		
	Mtandt Limited	
	Capital Equipment Services Limited	
	Evolution Access Technologies Private Limited	
	J M Logistics	
	Sarada Management Services LLP	
	Equipr Online Solutions LLP	
	Web Rigging Systems International Pvt Ltd	
	Jenny Modi	
	Anand Ramadoss	

A Sripriya

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	Transaction with Related Parties and Directors	
A)	Towards Remuneration;	Rs. In Lakhs
i)	Mr. Rakesh Modi	54.00
ii)	Mr. Gopal Modi	54.00
iii)	Ms. Sangeeta Mukesh Modi	39.00
iv)	Anand Ramadoss	29.48
	Ms. Sangeeta Mukesh Modi	
i)	Towards Property Rental Charges	2.52
	Mr. Rakesh Modi	
i)	Towards Repayment of Loan	26.46
	Mr. Anand Ramadoss	
i)	Towards Consultancy Service	27.00
ii)	Towards Receipt of Loan	47.50
	Ms. A Sripriya	
i)	Towards Consultancy Service	18.00
B)	Towards Contractual Payment/Receipts;	
a)	M/s Mtandt Ltd	
i)	Towards purchase of Spares and Inventory	830.86
ii)	Towards purchase of Fixed assets	652.24
iii)	Towards sale of Spares, Mats & Machines(from Inventory)	1,800.07
iv)	Towards sale of Mats & Machines from Fixed Asset	0.75

v)	Towards Services Provided	2.61
vi)	Towards Security Deposit	34.60
vii)	Towards Property Rental Charges	246.00
viii)	Towards Services Received	142.86
ix)	Towards Services Provided	18.18
b)	M/s Capital Equipment Services Limited	
i)	Towards Services Received	1.88
ii)	Towards sale of Spares	0.76
iii)	Towards purchase of Spares	0.84
c)	M/s Sarada Management Services LLP	
i)	Towards Services Received	24.11
d)	M/S Web Rigging Systems International Pvt Ltd	
i)	Towards Purchase of Spares	0.47
e)	Ms. Jenny Modi	
i)	Towards Property Rental Charges	18.00

[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]		
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]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,380.14	670.37
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,380.14	670.37

[202600] Notes - Consolidated financial statements

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

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

Subsidiaries [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Vertikal Rentals Private Limited
Country of incorporation or residence of subsidiary consolidated	INDIA
Proportion of ownership interest in subsidiary consolidated	75.00%
Proportion of voting power held in subsidiary consolidated	75.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA

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

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

Entities consolidated [Axis]	1
	01/04/2023 to 31/03/2024
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	Vertikal Rentals Private Limited
Type of entity consolidated	Indian Subsidiary
Amount of net assets of entity consolidated	118.16
Amount of share in profit or loss of entity consolidated	-145.18

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

	01/04/2023 to 31/03/2024
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	361.77	267.74	74.66
Total cash and cash equivalents	361.77	267.74	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	222.21	72.51	
Total income taxes paid (refund)	222.21	72.51	

[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	7,308.1	2,976.04
Revenue from sale of services	8,968.64	6,519.51
Total revenue from operations other than finance company	16,276.74	9,495.55
Total revenue from operations	16,276.74	9,495.55
Other income	429.96	394.8
Total revenue	16,706.7	9,890.35
Expenses [Abstract]		
Cost of materials consumed	5,831.4	2,333.86
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,744.05	2,346.06
Finance costs	1,188.29	694.68
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,695.09	1,665.56
Total depreciation, depletion and amortisation expense	2,695.09	1,665.56
CSR expenditure	9.34	0
Other expenses	2,439.82	1,976.05
Total expenses	14,907.99	9,016.21
Total profit before prior period items, exceptional items, extraordinary items and tax	1,798.71	874.14
Total profit before extraordinary items and tax	1,798.71	874.14
Total profit before tax	1,798.71	874.14
Tax expense [Abstract]		
Current tax	222.21	128.37
Deferred tax	232.66	75.4
Total tax expense	454.87	203.77
Total profit (loss) for period from continuing operations	1,343.84	670.37
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	1,343.84	670.37
Profit (loss) of minority interest	36.3	0
Total profit (loss) for period	1,380.14	670.37
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 10.91	[INR/shares] 5.3
Diluted earnings per equity share	[INR/shares] 10.91	[INR/shares] 5.3

[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	7,308.1	2,976.04
Total revenue from sale of products	7,308.1	2,976.04
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Brokerage discounts rebates on revenue from sale of services	-8,968.64	-6,519.51
Total revenue from sale of services	8,968.64	6,519.51
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	59.31	0
Miscellaneous other non-operating income	370.65	394.8
Total other non-operating income	429.96	394.8
Total other income	429.96	394.8
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	1,113.41	646.89
Other interest charges	74.88	47.79
Total interest expense	1,188.29	694.68
Total finance costs	1,188.29	694.68
Employee benefit expense [Abstract]		
Salaries and wages	2,190.16	1,756.16
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	176.48	145.5
Total remuneration to directors	176.48	145.5
Total managerial remuneration	176.48	145.5
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	115.06	89.09
Total contribution to provident and other funds	115.06	89.09
Employee medical insurance expenses	38.31	30.91
Leave encashment expenses	14.69	21.14
Gratuity	31.56	52.03
Other employee related expenses	177.79	251.23
Total employee benefit expense	2,744.05	2,346.06
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	24.45	20.63
Rent	392.39	221.42
Repairs to building	0	0
Repairs to machinery	324.4	378.64
Insurance	61.04	40.24
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	45.39	4.49
Total rates and taxes excluding taxes on income	45.39	4.49
Subscriptions membership fees	21.46	38.42
Telephone postage	12.85	12.83
Travelling conveyance	290.4	224.49
Legal professional charges	359.85	53.82
Directors sitting fees	0	0
Advertising promotional expenses	99.06	80.85
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		

Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	106.04	98.48
Bad debts advances written off	0	0
Total write-off assets	106.04	98.48
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Hire charges assets contracts	152.21	323.19
Total contract cost	152.21	323.19
Payments to auditor [Abstract]		
Payment for audit services	6.55	3.6
Total payments to auditor	6.55	3.6
Miscellaneous expenses	543.73	474.95
Total other expenses	2,439.82	1,976.05
Current tax [Abstract]		
Current tax pertaining to previous years	222.21	72.51
MAT credit recognised during year	0	-55.86
Total current tax	222.21	128.37

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	7,308.1	2,976.04
Total domestic turnover goods, gross	7,308.1	2,976.04
Total revenue from sale of products	7,308.1	2,976.04
Domestic revenue services	8,968.64	6,519.51
Total revenue from sale of services	8,968.64	6,519.51
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 is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from hiring of equipment’s associated with the transaction is recognised when the Company satisfies a performance obligation by transferring a promised service. When a performance obligation is satisfied, the Company recognise as revenue the amount of the transaction price that is allocated to that performance obligation.

Unbilled revenue is recognized to the extent not billed at the year end. The company collects gst on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from Revenue."

Textual information (9)

Disclosure of revenue explanatory [Text Block]

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Revenue from hiring of equipment’s associated with the transaction is recognised when the Company satisfies a performance obligation by transferring a promised service. When a performance obligation is satisfied, the Company recognise as revenue the amount of the transaction price that is allocated to that performance obligation.

Unbilled revenue is recognized to the extent not billed at the year end. The company collects gst on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from Revenue."