JSR DYNAMICS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[400100] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	JSR DYNAMICS PRIVATE LIMITED	
Corporate identity number	U29113MH2018PTC318834	
Permanent account number of entity	AAECJ4302P	
Address of registered office of company	C/o : Shri Shailesh Sudhir Joglekar, H.No.293,Sita Ram Smruti Bajaj Road,,Dhaampeth, Nagpur - 440 010, , Maharashtra,India , MAHARASHTRA , INDIA	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 49	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	10/07/2025	
Period covered by financial statements	12 months	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	C/o : Shri Shailesh Sudhir Joglekar, H.No.293,Sita Ram Smruti Bajaj Road, Nagpur - 440 010 , Dhaamapeth, Maharashtra, India	
Name of city of place of maintenance of computer servers (storing accounting data)	Nagpur	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	440010	
Name of district of place of maintenance of computer servers (storing accounting data)	Nagpur	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	Phone: +91-712-2533312/13	
Whether books of account and other books and papers are maintained on cloud	No	

[400400] Disclosures - Directors report

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

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

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	(A) SHIRISH	PRAFULLA
Middle name of director	BABAN	KASHINATH
Last name of director	DEO	KALE
Designation of director	(B) Managing Director	Director
Director identification number of director	08315155	00073775
Date of signing board report	10/07/2025	10/07/2025

Footnotes

(A) Air Marshal Shirish B. Deo (Retd)

(B) Chairman & Managing Director

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

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**	**01/04/2024 to 31/03/2025**	**01/04/2024 to 31/03/2025**
Name of related party	Air Marshal Shirish B Deo (Retd)	Mrs Anjna Deo	Mr Gautam Satish Kale	Mr Kartik Prafulla Kale
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Air Marshal Shirish B Deo (Retd)	Mrs Anjna Deo	Mr Gautam Satish Kale	Mr Kartik Prafulla Kale
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Reimbursement of Expenses, Remuneration	Reimbursement of Expenses, Remuneration	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings), Loan Taken (Short term Borrowings)	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings), Loan Taken (Short term Borrowings)
Duration of material contracts/arrangements/transactions with related party	MD appointed for 5 years	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business
Whether approval taken from board for material contracts/arrangements/transactions with related party	(A) No	(B) No	(C) No	(D) No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Footnotes

(A) NOT APPLICABLE

(B) NOT APPLICABLE

(C) NOT APPLICABLE

(D) NOT APPLICABLE

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

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6	7	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Name of related party	Mr Prafulla Kashinath Kale	Mr Rohit Satish Kale	Mr Mahesh Panwar	Mr Chandraprakash Panwar
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Mr Prafulla Kashinath Kale	Mr Rohit Satish Kale	Mr Mahesh Panwar	Mr Chandraprakash Panwar
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings), Loan Taken (Short term Borrowings)	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings), Loan Taken (Short term Borrowings)	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings)	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings)
Duration of material contracts/arrangements/transactions with related party	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business
Whether approval taken from board for material contracts/arrangements/transactions with related party	(A) No	(B) No	(C) No	(D) No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Footnotes

(A) NOT APPLICABLE

(B) NOT APPLICABLE

(C) NOT APPLICABLE

(D) NOT APPLICABLE

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

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	9	10	11	12
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Name of related party	Mr Narayan Singh Panwar	Shakti Mechtech Pvt Ltd	Mr. Shailesh Joglekar	Mr. Sanjay Mitra (IAS)
Nature of related party relationship	Director or his relative	Private company in which a director or manager or his relative is a member or director	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Mr Narayan Singh Panwar	Shakti Mechtech Pvt Ltd	Mr. Shailesh Joglekar	Mr. Sanjay Mitra (IAS)
Nature of related party relationship	Director or his relative	Private company in which a director or manager or his relative is a member or director	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings)	Interest expense on short term borrowings, Loan and Interest Repaid (Short term Borrowings)	Rent Charges	Consultancy Charges
Duration of material contracts/arrangements/transactions with related party	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business
Whether approval taken from board for material contracts/arrangements/transactions with related party	(A) No	(B) No	(C) No	(D) No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Footnotes

(A) NOT APPLICABLE

(B) NOT APPLICABLE

(C) NOT APPLICABLE

(D) NOT APPLICABLE

Details of material contracts/arrangements/transactions at arm's length basis [Table] ..(4)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	13	14	15	16
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Name of related party	Air Chief Marshal Pradeep Vasant Naik (Retd)	Lt. Gen. Dattatray B. Shekatkar (Retd)	Justice Rohit B. Deo	Jaika Motors Pvt Ltd
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Air Chief Marshal Pradeep Vasant Naik (Retd)	Lt. Gen. Dattatray B. Shekatkar (Retd)	Justice Rohit B. Deo	Jaika Motors Pvt Ltd
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Consultancy Charges	Consultancy Charges	Professional fees	Purchase of Fixed Assets, Repairs and Insurance Charges
Duration of material contracts/arrangements/transactions with related party	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business	Yearly-Regularly/ Ordinary Course of Business
Whether approval taken from board for material contracts/arrangements/transactions with related party	(A) No	(B) No	(C) No	(D) No
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Footnotes

(A) NOT APPLICABLE

(B) NOT APPLICABLE

(C) NOT APPLICABLE

(D) NOT APPLICABLE

Details of principal business activities contributing 10% or more of total turnover of company [Table] ..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	NA
Description of main product/service	NA
NIC code of product/service	NA
Percentage to total turnover of company	0.00%

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Board's Report
Disclosures relating to amount recommended to be paid as dividend	In the absence of profit, the Directors of the Company do not recommend any dividend for the Financial Year 2024-25
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director’s responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	NA
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	10/07/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	N A
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	N a t u r e of Business of the company remained the same for this reporting year also.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	h e Company does not have any Subsidiary or Associate Company, nor company has entered into Joint Venture Agreement during the reporting period.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]

Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (19) [See below]
Disclosure regarding issue of sweat equity shares [TextBlock]	N A
Disclosure of voting rights not exercised directly by employees [TextBlock]	N A
Disclosure of equity shares with differential rights [TextBlock]	N A
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	N A
Disclosure of details of establishment of vigil mechanism [TextBlock]	N A
Disclosures relating to employee stock option scheme explanatory [TextBlock]	N A
Number of meetings of board	[pure] 11

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD REPORT:2024-25

To,

The Members

• Your directors have pleasure in presenting the Seventh Annual Report together with the Audited Accounts of the Company for the financial year ended 31st March 2025.
• Financial Results. The Financial Results of the Company for the year 2024-25 are summarised as under:

Sl No	Particulars	31/03/25 (Rs) figures are in thousands	31/03/24 (Rs) figures are in thousands
•	Revenue from Operations	--	--
•	Add: Other Income	36,485.09	10,798.37
•	Total Revenue	36,485.09	10,798.37
•	Cost of materials consumed	80,19,710	1,41,439.79
•	(Increased)/decrease in inventories of finished goods, work in progress and traded goods	(1,72,281.99)	(3,09,678.98)
•	Employee benefits expenses	41,019.81	39,555.23
•	Finance costs	84,676.18	47,470.41
•	Depreciation and amortisation expense	42,928.30	49,428.59
•	Other expenses	51,907.77	41,763.34
•	Total Expenses	56,269.79	9,978.38
•	Profit / (Loss) Before Tax	(19,784.69)	820
•	Less: Tax Expenses	--	--
•	Current Tax	--	--

• Deferred Tax	2018.49	180.46
• Net Profit / (Loss) After Tax	(21,803.18)	639.54
• Earning per equity share		--
• Basic	(10.90)	0.11
• Diluted	(10.90)	0.11

• Operations of the Reporting Year. CEMILAC & DGAQA clearances are in the final stage for our first airborne product. Progress on the two ground launched products is also encouraging with final launch this year. Indian Navy has also asked for integration of the ground launched product on an airborne platform.
• International Engagements. Serious inquiries are pursued in UAE, Serbia, and Saudi Arabia. Advanced negotiations underway with Armenia for glide bombs and aircraft integration.
• Sales & Trials. Sales operations to begin soon. Captive flight trials for LRGB are ongoing. Revenue mainly came from interest income due to delayed product deliveries.
• Production & Inventory. Post-validation, production will scale cautiously to meet delivery timelines. Increased inventory costs this year will offset once deliveries begin.
• Financials. Profit/Loss Before Tax for the company for the reporting year is 1.97 Crores (loss) as compared to a profit of 8.20 lakhs in the last year. The net loss reported in the Statement of Profit and Loss of 2.18 Crores is due to deferred tax liability amounting to 20.18 lakhs. The Management of the Company shall continue to explore all possibilities to improve its market share in Indian Defence manufacturing industry as well as the defence market of friendly foreign countries.
• Future Prospects: Indian Defence Market. JSR Dynamics advanced key defence initiatives during the reporting period, securing an iDEX Open Challenge contract to demonstrate Long-Range Powered Precision Guided Munitions. It completed the Preliminary Design Review, readied the prototype, and identified critical vendors. A successful demo will lead to a follow on contract with the Indian Navy.
• In parallel, the proposal for developing a Jet-Powered Bomb with extended range of 250 km for the Indian Air Force is in the final stages of acceptance under the iDEX framework. The performance demonstration contract is expected to be signed in the last quarter of the current calendar year.
• The market outlook for Long-Range Glide Bombs (LRGBs) remains highly promising. The Indian Air Force has reaffirmed its intent to pursue a follow-on contract LRGB units and their associated systems, contingent upon successful validation of the current agreement.
• Letter of Intent has been forwarded to Nigeria explaining our products offering and willingness to localise
• Future Prospects: Friendly Foreign Countries. In the reporting year, JSR Dynamics emerged as a trusted alternative among friendly foreign nations in the domain of powered and unpowered guided gliding munitions. Details of business engagements with these countries are outlined in the following sections
• Business Enquiry from Other Foreign Countries. JSR is considering a service provider agreement with suitable agencies UAE and Republic of Saudi Arab. A comprehensive technical proposal for our products have been forwarded through the service provider. We have collaboration offers from two foreign OEMs for engines and seekers.
• Change(s) in Nature of Business. Nature of Business of the company remained the same for this reporting year also.
• Alteration in Memorandum of Association. During the reporting year, the company has altered the object clause of its Memorandum of Association by incorporating therein:

“The Authorized Share Capital of the Company is Rs. 7,40,00,000/- (Rupees Seven Crores Forty Lakhs Only) divided into 30,00,000 (Thirty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten) each and 44,00,000 (Forty-Four Lakhs) Preference Shares of Rs. 10/- (Rupees Ten) each” vide Ordinary Resolution at an Extra Ordinary General Meeting of the members of the Company held on 03rd January 2025
• Change in Capital Structure & Issue of Shares. During the financial year, the capital structure of the company was modified as follows.
• The Authorised Share Capital of the Company has been increased to Rs.7,40,00,000/- (Rupees Seven Crores Forty Lakhs Only) comprising of 30,00,000 (Thirty Lakhs) Equity Shares of Rs.10/-(Rupees Ten) each and 44,00,000 (Forty-Four Lakhs) Preference Shares of Rs.10/- (Rupees Ten) each.
• The Company has allotted
• 111,909 Compulsory Convertible Preference Shares of Rs.10/- each on 27th January 2025.
• 140,075 Compulsory Convertible Preference Shares of Rs.10/- each on 08th February 2025.
• 4,751 Compulsory Convertible Preference Shares of Rs.10/- each on 17th February 2025.
• Redemption of Debentures. During the reporting year, the Company has redeemed 29,97,000, 0.01% Optionally Convertible Debentures of Maharashtra Defence and Aerospace Venture Fund.
• Debenture Redemption Reserve. During the year under review, the Board of Directors approved the transfer of a sum of Rs. 29,18,15,900 (Rupees Twenty Nine Crores Eighteen lakhs Fifteen Thousand Nine hundred Rupees) to the Debenture Redemption Reserve Account out of the Securities Premium Account of the Company. The said reserve was utilised for the redemption of the Company’s 0.01% Optionally Convertible Debentures of Maharashtra Defence and Aerospace Venture Fund in accordance with the provisions of the Companies Act, 2013 and other applicable regulations.
• Dividend. In the absence of profit, the Directors of the Company do not recommend any dividend for the Financial Year 2024-25.
• Deposit. During the reporting year. the Company has not invited, accepted, or renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and company does not have any outstanding deposits falling within the purview of section 73 to section 76 of the Act.
• Directors/Key Managerial Personnel. During the reporting year, Air Marshal Shirish B. Deo (Retd) (DIN: 08315155) was reappointed as Chairman and Managing Director of the Company with effect from 1st August 2024 in Board meeting held on 25th July 2025 subject to members approval taken on 30th September 2024 and Air Chief Marshal Pradip Vasant Naik (Retd) (DIN: 10943909), Mr. Sanjay Mitra,

IAS (Retd), Ex-Defense Secretary (DIN: 05177838) and Lieutenant General Dattatray B. Shekatkar (Retd) (DIN: 02676828) were appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025. None of the Directors are liable to retire by rotation in the ensuing Annual General Meeting. The strength of the Board of Directors as on 31st March 2025 were ten Directors and the details of composition of the Board of Directors are as follows:

Sl No	Name of the Director	DIN	Date of Appointment	Designation
1	Air Marshal Shirish Deo (Retd)	08315155	01/08/2024	Chairman and Managing Director
2	Mrs. Anjna Deo	08315154	27/12/2018	Director
3	Mr. Prafulla Kale	00073775	01/07/2019	Director
4	Mr. Gautam Kale	00073979	01/07/2019	Director
5	Mr. Dhananjay Vartak	08257631	01/07/2019	Director
6	Mr. Mahesh Panwar	06702073	19/09/2020	Director
7	Mr. Shailesh Joglekar	00078953	23/03/2024	Director
8	Air Chief Marshal Pradip Vasant Naik (Retd)	10943909	17/02/2025	Additional Director
9	Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary	05177838	17/02/2025	Additional Director
10	Lieutenant General Dattatray B. Shekatkar (Retd)	02676828	17/02/2025	Additional Director

• Amount Received from Director or Relative of Director of the Company. During the reporting year, the Company has accepted unsecured loans from the director or relative of the director.

Sl No	Name of Director or Relative of Director	Amount (Rs.)
1	Mr. Gautam Satish Kale	1,56,60,000.00
2	Mr. Kartik Prafulla Kale	1,61,60,000.00
3	Mr. Prafulla Kashinath Kale	2,71,60,000.75
4	Mr. Rohit Satish Kale	1,56,60,000.00

Net amount of unsecured loans from the director or relative of the director, after considering the payback (including interest amount), held with the company during the reporting year are as follows.

Sl No	Name of Director or Relative of Director	Amount (Rs.)
1	Air Marshal Shirish Baban Deo (Retd)	12,90,364.00
2	Mrs. Anjna Deo	87,980.00

3	Mr. Gautam Satish Kale	1,57,04,942.75
4	Mr. Kartik Prafulla Kale	2,44,04,924.75
5	Mr. Prafulla Kashinath Kale	1,25,04,942.75
6	Mr. Rohit Satish Kale	1,54,04,941.75
7	Mrs. Usha Kale	21,50,881.00
8	Mrs. Deepali Kale	22,58,241.00
9	Mr. Mahesh Panwar	1,47,01,606.77
10	Mr. Chandraprakash Panwar	1,09,12,830.63
11	Mr. Narayan Panwar	1,82,97,306.38

• Directors' Responsibility Statement. Pursuant to Section 134(5) of the Companies Act, 2013, Directors confirm the following.
• in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
• the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period.
• the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
• the directors had prepared the annual accounts on a going concern basis; the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
• Disclosure under Secretarial Standard. The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.
• Number of Meetings of the Board/its committees. During the reporting year, Eleven board meetings were conducted and details of the meetings along with the attendees are given below.

Details of Board Meetings / Its Committee

Sl No	Attendee	Date of Meeting										
		01-04-24	18-06-24	28-06-24	25-07-24	26-10-24	19-11-24	12-12-24	08-01-25	27-01-25	08-02-25	17-02-25
1	Air Marshal Shirish Deo (Retd)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
2	Mrs. Anjna Deo	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Mr. Prafulla Kale	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	N
4	Mr. Gautam Kale	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Mr. Dhananjay											

5	Vartak	N	N	N	N	N	Y	N	N	N	N	N
6	Mr. Mahesh Panwar	Y	N	N	N	N	N	N	N	N	N	N
7	Mr. Shailesh Joglekar	N	N	N	Y	N	Y	N	N	Y	N	N
8	Air Chief Marshal Pradip Vasant Naik (Retd)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
9	Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	N
10	Lieutenant General Dattatray B. Shekatkar (Retd)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	N

• Conservation of Energy, Technology Absorption, Foreign Exchange Earnings and outgo. The Company has been consistently employing different means in the field of energy conservation, technology absorption and earning in terms of foreign exchanges. The relevant aspects of above fields are summarised in following paragraphs.
• Conservation of Energy. Measures taken to conserve energy are as follows.
• The steps taken or impact on conservation of energy. The steps implemented in the earlier years are being refined and consistently being employed for conservation of the energy.
• The steps taken by the company for utilising alternative sources of energy. Electricity is being used as the prime source of energy for all the activities in the manufacturing plant. The work schedule is optimised with the view of conserving the energy and batteries are being used in the vehicles as an alternate to hydrocarbon fuel.
• The capital investment on energy conservation equipment for the reporting period no specific capital investment is made towards energy conservation equipment.
• Technology Absorption. JSR Dynamics is continued to invest heavily in the area of technology absorption through industry and academia participation. The following are the some of the efforts made by JSR Dynamics in this direction.
• Commissioning of High-Performance Computing (HPC). To support our in-house simulation and computational needs—including CFD, structural analysis, and AI/ML applications—we have recently commissioned a High-Performance Computing system named S Ramanujan HPC at our facility. The HPC has Computing Cores: 2000, Theoretical Peak Performance: 141.31 TFLOPS and sustained Performance (Evaluated): 118 TFLOPS
• Efforts made for technology absorption. Capable young designers of JSR Dynamics are equipped to absorb emergent industrial technology into the defence product that are being developed in the Company. Refining of the Real time Operating System application software, control and guidance algorithm and Automated Target Recognition algorithm are the key area of technologies wherein relevant industry technology has been infused into the defence technology.
• Technology Imports. During the year of reporting, the company did not import any technology from any foreign countries.
• Expenditure on Research and Development. Bulk of the company's effort went in for research and development of aerospace quality technology(s) for its products. The R&D efforts were for development of machining process, composite technology, simulation(s), automatic target recognition and development of control & guidance algorithms. During the reporting year, the estimated expenditure of the Company for the R&D effort is in the tune of 6 Cr.
• Foreign Exchange Earnings and Outgo. Since the company has not started its overseas operations, the company did not have any foreign exchange inflow during the reporting year. The foreign exchange outgo of the company, for the reporting period, is equivalent to Rs.7,16,37,549.39/-.
• Loans, Guarantees, Securities or Investments. During the period under review, no loans were given, guarantees provided, investment made, or security was provided by the Company under section 186 of the Companies Act 2013 read with rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014.
• Extract of Annual Return. Pursuant to the provisions of the Companies (Management and Administration) Amendment Rules, 2021 the requirement to attach the extract of Annual Return in Form MGT-9 as per Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, has been omitted with effect from 05th March, 2021 and hence the same is not attached to the Boards Report.
• Web link of annual return. The Company has its web site www.jsrdynamics.in and as per the recent notification S.O. 2920 (E) by MCA the Company is required to upload its annual return on the website of the company and provide the link of the same in directors report.
• Particulars of Contract or Arrangements with Related Parties. The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in Form AOC-2 pursuant to Section 134(3) (h) of the Act and Rule 8 (2) of the Companies (Accounts) Rules, 2014 is attached as Annexure-I to this Report.
• Internal Financial Control with reference to Financial Statements. The Company has adequate internal financial controls with reference to the Financial Statements commensurate with the size of the company and the nature of its business. The board has evaluated the effectiveness of internal financial control systems of the Company pertaining to financial statement, reviewed major transactions and has taken steps for rectifying deficiencies, if any. The company has employed a Chartered Account as a Consultant to ensure the financial controls are established internally for all financial involvement of the company with other party(s).
• Risk Management Policy. JSR Dynamics has adopted risk management framework in consonance with AS 9100 D standards covering all

critical areas of operations. This framework is reviewed periodically keeping in mind the business dynamics and external environment and provides the guidelines for managing various risks across the business. Risk Identification & Impact Assessment, Risk Evaluation, Risk Reporting & Disclosures and Risk Mitigating & Monitoring are undertaken as per the processes approach according to AS 9100 D standards.
• Subsidiary Companies, Joint Venture, or Associate Companies. The Company does not have any Subsidiary or Associate Company, nor company has entered into Joint Venture Agreement during the reporting period.
• Corporate Social Responsibility. The provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company, as the company is not fulfilling all three requirements.
• Disclosure for Maintenance of Cost Records under section 148(1) of the Act. Though the said disclosure is mandatory with effect from 31st July 2018, Maintenance of cost records as specified by Central Government under section 148(1) of the Companies Act, 2013 is not applicable to the company as its net turnover was less than 35 Cr in the preceding year. Accordingly, such accounts and records have not been made and maintained by the company.
• Order passed by Regulators, Courts, or Tribunals. During the reporting year, there were no such orders passed by Regulators or Courts or Tribunals which in the opinion of the Board might impact the going concern status and operations of the company in future.
• Maternity Benefit Provided by the Company Under Maternity Benefit Act 1961. The Company confirms that it has followed the Maternity Benefit Act, 1961. All eligible women employees received the required benefits, including paid leave, continued salary and service, and post-maternity support like nursing breaks and flexible work options.
• Disclosure under the Sexual Harassment of women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In line to make the workplace a safe environment, the Company has setup a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition

and Redressal) Act, 2013 (“PoSH Act”). Further, the Company has complied with the provisions under the PoSH Act relating to the framing of an anti-sexual harassment policy and the constitution of an Internal Committee. The Company has not received any complaints of work place complaints, including complaints on sexual harassment during the year under review.

SI No	Nature of Complaints	Received	Disposed-off	Pending
1	Sexual Harassment	0	0	0
2	Workplace Discrimination	0	0	0
3	Child Labour	0	0	0
4	Forced Labour	0	0	0
5	Wages and Salary	0	0	0
6	Other HR Issues	0	0	0

• Statutory Auditor. M/s. A. B. Upadhye & Co., Chartered Accountants, Nagpur (FRN: 148379W)”, Partnership Firm were appointed as the Statutory Auditors of the of the Company in the Annual General Meeting in the financial year 2023-24 for a period of 5 years i.e. upto 2027-28.
• Auditors Qualifications or Reservations or Adverse Remarks or Disclaimer in the Auditors report. During the year under review, there are no observations including any Qualifications or Reservations or Adverse Remarks or Disclaimer of the Auditor in the Auditors report that may call for any explanation from the Directors. Further the notes to accounts referred to in the Auditors report are self-explanatory.
• Acknowledgement. The Board place on record their appreciations of the wholehearted and sincere co-operation received by the Company during the year from the employees, customers/ clients, bankers, and various Government authorities at all levels.
• Cautionary Note. The statements forming part of the Directors Report may contain certain forward-looking remarks within the meaning of applicable provisions of the Companies Act, 2013 and the rules made thereunder. Many factors could cause the actual results, performances, or achievements of the company to be materially different from any future results, performances and achievements that may be expressed or implied by such forward looking statements. This Report should be read in conjunction with the financial statements included herein and the notes thereto.

For and on behalf of the Board of Directors of JSR Dynamics Private Limited

Air Marshal Shirish B. Deo (Retd) Mr. Prafulla Kale

Chairman & Managing Director Director

DIN: 08315155 DIN: 00073775

Date: 10th July 2025

Place: Nagpur

ANNEXURE I

FORM AOC-2

[Pursuant to clause(h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014]

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

a. Details of contracts or arrangements or transactions not at arm’s length basis: Nil

b. Details of material contracts or arrangements or transaction at arm’s length basis:

Sr No.	Name of Related Party	Nature of Relationship	Duration of Contract	Salient Terms	Amount (in Rs.) figures are in thousands
1	Air Marshal Shirish B Deo (Retd)	Chairman and Managing Director	MD appointed for 5 years	Reimbursement of Expenses	56,08,280
Remuneration	51,30,000				
2	Mrs Anjna Deo	Director	Yearly-Regularly/ Ordinary Course of Business	Reimbursement of Expenses	4,621.89
Remuneration	3,018.60				
3	Mr Gautam Satish Kale	Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	7,633.28
Loan and Interest Repaid (Short term Borrowings)	33,185.85				
Loan Taken (Short term Borrowings)	15,660.00				
4	Mr Kartik Prafulla Kale	Relative of Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	6,589.52
Loan and Interest Repaid (Short term Borrowings)	23,491.26				
Loan Taken (Short term Borrowings)	16,160.00				
5	Mr Prafulla Kashinath Kale	Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	8,761.79
Loan and Interest Repaid (Short term Borrowings)	60,868.02				
Loan Taken (Short term Borrowings)	27,160.00				
6	Mr Rohit Satish Kale	Relative of Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	5,558.34

Loan and Interest Repaid (Short term Borrowings)	13,890.05				
Loan Taken (Short term Borrowings)	15,660.00				
7	Mr Mahesh Panwar	Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	4,287.07
Loan and Interest Repaid (Short term Borrowings)	65,428.71				
8	Mr Chandraprakash Panwar	Relative of Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	1,493.46
Loan and Interest Repaid (Short term Borrowings)	15,149.35				
9	Mr Narayan Singh Panwar	Relative of Director	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	1,090.88
Loan and Interest Repaid (Short term Borrowings)	109.09				
10	Shakti Mechtech Pvt Ltd	Common Directors	Yearly-Regularly/ Ordinary Course of Business	Interest expense on short term borrowings	7,438.16
Loan and Interest Repaid (Short term Borrowings)	743.82				
11	Mr. Shailesh Joglekar	Director	Yearly-Regularly/ Ordinary Course of Business	Rent Charges	4,024.08
12	Mr. Sanjay Mitra (IAS)	Additional Director	Yearly-Regularly/ Ordinary Course of Business	Consultancy Charges	600.00
13	Air Chief Marshal Pradeep Vasant Naik (Retd)	Additional Director	Yearly-Regularly/ Ordinary Course of Business	Consultancy Charges	600.00
14	Lt. Gen. Dattatray B. Shekatkar (Retd)	Additional Director	Yearly-Regularly/ Ordinary Course of Business	Consultancy Charges	600.00
15	Justice Rohit B. Deo	Relative of Director	Yearly-Regularly/ Ordinary Course of Business	Professional fees	800.00

16	Jaika Motors Pvt Ltd	Common Directors	Yearly-Regularly/ Ordinary Course of Business	Purchase of Fixed Assets	5,165.56
Repairs and Insurance Charges	118.71				

c. Outstanding balances:

Sr No.	Name of Related Party	Nature of Transactions	As on 31st March 2025 figures are in thousands	As on 31st March 2024 figures are in thousands
1	Air Marshal Shirish B Deo (Retd)	Loans	1,290.36	1,661.47
2	Mrs Anjna Deo	Loans	87.98	243.25
3	Mr Gautam Satish Kale	Loans	15,704.94	25,597.51
Loans transferred due to merger	23,530.73	23,530.73		
4	Mr Kartik Prafulla Kale	Loans	24,404.92	25,146.66
Loans transferred due to merger	22,281.73	22,281.73		
5	Mr Prafulla Kashinath Kale	Loans	12,504.94	37,451.17
Loans transferred due to merger	26,399.98	26,399.98		
6	Mr Rohit Satish Kale	Loans	15,404.94	8,076.65
Loans transferred due to merger	23,445.08	23,445.08		
7	Mr Mahesh Panwar	Loans	14,701.61	75,843.24
8	Mr Chandraprakash Panwar	Loans	10,912.83	24,568.72
9	Mr Narayan Singh Panwar	Loans	18,297.31	17,315.52
10	Shakti MechTech Pvt Ltd	Loans	59,824.08	53,129.73
11	Mrs Usha Kale	Loans transferred due to merger	2,150.88	2,150.88

12	Mrs Deepali Kale	Loans transferred due to merger	2,258.24	2,258.24
13	Jaika Motors Pvt Ltd	Balance transferred due to merger	2,376.26	2,376.26
14	Jaika Automobiles & Finance Pvt Ltd	Capital Advance	3,613.82	3,613.82

For and on behalf of the Board of Directors of JSR Dynamics Private Limited

Air Marshal Shirish B. Deo (Retd) Mr. Prafulla Kale

Chairman & Managing Director Director

DIN: 08315155 DIN: 00073775

Date: 10th July 2025

Place: Nagpur

Textual information (2)

Description of state of companies affair

CEMILAC & DGAQA clearances are in the final stage for our first airborne product. Progress on the two ground launched products is also encouraging with final launch this year. Indian Navy has also asked for integration of the ground launched product on an airborne platform.

Textual information (3)

Details regarding energy conservation

Conservation of Energy. Measures taken to conserve energy are as follows. The steps taken or impact on conservation of energy. The steps implemented in the earlier years are being refined and consistently being employed for conservation of the energy. The steps taken by the company for utilising alternative sources of energy. Electricity is being used as the prime source of energy for all the activities in the manufacturing plant. The work schedule is optimised with the view of conserving the energy and batteries are being used in the vehicles as an alternate to hydrocarbon fuel. The capital investment on energy conservation equipment for the reporting period no specific capital investment is made towards energy conservation equipment.

Textual information (4)

Details regarding technology absorption

Technology Absorption. JSR Dynamics is continued to invest heavily in the area of technology absorption through industry and academia participation. The following are the some of the efforts made by JSR Dynamics in this direction. Commissioning of High-Performance Computing (HPC). To support our in-house simulation and computational needs—including CFD, structural analysis, and AI/ML applications—we have recently commissioned a High-Performance Computing system named S Ramanujan HPC at our facility. The HPC has Computing Cores: 2000, Theoretical Peak Performance: 141.31 TFLOPS and sustained Performance (Evaluated): 118 TFLOPS Efforts made for technology absorption. Capable young designers of JSR Dynamics are equipped to absorb emergent industrial technology into the defence product that are being developed in the Company. Refining of the Real time Operating System application software, control and guidance algorithm and Automated Target Recognition algorithm are the key area of technologies wherein relevant industry technology has been infused into the defence technology. Technology Imports. During the year of reporting, the company did not import any technology from any foreign countries. Expenditure on Research and Development. Bulk of the company's effort went in for research and development of aerospace quality technology(s) for its products. The R&D efforts were for development of machining process, composite technology, simulation(s), automatic target recognition and development of control & guidance algorithms. During the reporting year, the estimated expenditure of the Company for the R&D effort is in the tune of 6 Cr.

Textual information (5)

Details regarding foreign exchange earnings and outgo

Since the company has not started its overseas operations, the company did not have any foreign exchange inflow during the reporting year. The foreign exchange outgo of the company, for the reporting period, is equivalent to Rs.7,16,37,549.39/-.

Textual information (6)

Disclosures in director's responsibility statement

Pursuant to Section 134(5) of the Companies Act, 2013, Directors confirm the following. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the loss of the company for that period. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities. the directors had prepared the annual accounts on a going concern basis; the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

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

During the period under review, no loans were given, guarantees provided, investment made, or security was provided by the Company under section 186 of the Companies Act 2013 read with
rule 11 of the Companies (Meetings of Board and its Powers) Rules, 2014.

Textual information (8)

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

The particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in Form AOC-2 pursuant to Section 134(3) (h) of the Act and Rule 8 (2) of the Companies (Accounts) Rules, 2014 is attached as Annexure-I to this Report.

Textual information (9)

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

Extract of Annual Return. Pursuant to the provisions of the Companies (Management and Administration) Amendment Rules, 2021 the requirement to attach the extract of Annual Return in Form MGT-9 as per Section 92(3) of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, has been omitted with effect from 05th March, 2021 and hence the same is not attached to the Boards Report.

Web link of annual return. The Company has its web site www.jsrdynamics.in and as per the recent notification S.O. 2920 (E) by MCA the Company is required to upload its annual return on the website of the company and provide the link of the same in directors report.

Textual information (10)

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

JSR Dynamics has adopted risk management framework in consonance with AS 9100 D standards covering all critical areas of operations. This framework is reviewed periodically keeping in mind the business dynamics and external environment and provides the guidelines for managing various risks across the business. Risk Identification & Impact Assessment, Risk Evaluation, Risk Reporting & Disclosures and Risk Mitigating & Monitoring are undertaken as per the processes approach according to AS 9100 D standards.

Textual information (11)

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

The provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company, as the company is not fulfilling all three requirements.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

The Financial Results of the Company for the year 2024-25 are summarised as under:

Sl No	Particulars	31/03/25 (Rs) figures are in thousands	31/03/24 (Rs) figures are in thousands
	Revenue from Operations	--	--
	Add: Other Income	36,485.09	10,798.37
	Total Revenue	36,485.09	10,798.37
	Cost of materials consumed	80,19,710	1,41,439.79
	(Increased)/decrease in inventories of finished goods, work in progress and traded goods	(1,72,281.99)	(3,09,678.98)
	Employee benefits expenses	41,019.81	39,555.23
	Finance costs	84,676.18	47,470.41
	Depreciation and amortisation expense	42,928.30	49,428.59
	Other expenses	51,907.77	41,763.34
	Total Expenses	56,269.79	9,978.38
	Profit / (Loss) Before Tax	(19,784.69)	820
	Less: Tax Expenses	--	--
	Current Tax	--	--
	Deferred Tax	2018.49	180.46
	Net Profit / (Loss) After Tax	(21,803.18)	639.54
	Earning per equity share		--
	Basic	(10.90)	0.32
	Diluted	(10.90)	0.32

Textual information (13)

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

During the reporting year, Air Marshal Shirish B. Deo (Retd) (DIN: 08315155) was reappointed as Chairman and Managing Director of the Company with effect from 1st August 2024 in Board meeting held on 25th July 2025 subject to members approval taken on 30th September 2024 and Air Chief Marshal Pradip Vasant Naik (Retd) (DIN: 10943909), Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary (DIN: 05177838) and Lieutenant General Dattatray B. Shekatkar (Retd) (DIN: 02676828) were appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025. None of the Directors are liable to retire by rotation in the ensuing Annual General Meeting. The strength of the Board of Directors as on 31st March 2025 were ten Directors and the details of composition of the Board of Directors are as follows:

Sl No	Name of the Director	DIN	Date of Appointment	Designation
1	Air Marshal Shirish Deo (Retd)	08315155	01/08/2024	Chairman and Managing Director
2	Mrs. Anjna Deo	08315154	27/12/2018	Director
3	Mr. Prafulla Kale	00073775	01/07/2019	Director
4	Mr. Gautam Kale	00073979	01/07/2019	Director
5	Mr. Dhananjay Vartak	08257631	01/07/2019	Director
6	Mr. Mahesh Panwar	06702073	19/09/2020	Director
7	Mr. Shailesh Joglekar	00078953	23/03/2024	Director
8	Air Chief Marshal Pradip Vasant Naik (Retd)	10943909	17/02/2025	Additional Director
9	Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary	05177838	17/02/2025	Additional Director
10	Lieutenant General Dattatray B. Shekatkar (Retd)	02676828	17/02/2025	Additional Director

Textual information (14)

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

During the reporting year. the Company has not invited, accepted, or renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and company does not have any outstanding deposits falling within the purview of section 73 to section 76 of the Act.

Textual information (15)

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

During the reporting year. the Company has not invited, accepted, or renewed any deposits within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and company does not have any outstanding deposits falling within the purview of section 73 to section 76 of the Act.

Textual information (16)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [Text Block]

During the reporting year, there were no such orders passed by Regulators or Courts or Tribunals which in the opinion of the Board might impact the going concern status and operations of the company in future.

Textual information (17)

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

The Company has adequate internal financial controls with reference to the Financial Statements commensurate with the size of the company and the nature of its business. The board has evaluated the effectiveness of internal financial control systems of the Company pertaining to financial statement, reviewed major transactions and has taken steps for rectifying deficiencies, if any. The company has employed a Chartered Account as a Consultant to ensure the financial controls are established internally for all financial involvement of the company with other party(s).

Textual information (18)

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

The provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the Company, as the company is not fulfilling all three requirements.

Textual information (19)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

During the reporting year, Air Marshal Shirish B. Deo (Retd) (DIN: 08315155) was reappointed as Chairman and Managing Director of the Company with effect from 1st August 2024 in Board meeting held on 25th July 2025 subject to members approval taken on 30th September 2024 and Air Chief Marshal Pradip Vasant Naik (Retd) (DIN: 10943909), Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary (DIN: 05177838) and Lieutenant General Dattatray B. Shekatkar (Retd) (DIN: 02676828) were appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025. None of the Directors are liable to retire by rotation in the ensuing Annual General Meeting. The strength of the Board of Directors as on 31st March 2025 were ten Directors and the details of composition of the Board of Directors are as follows:

Sl No	Name of the Director	DIN	Date of Appointment	Designation
1	Air Marshal Shirish Deo (Retd)	08315155	01/08/2024	Chairman and Managing Director
2	Mrs. Anjna Deo	08315154	27/12/2018	Director
3	Mr. Prafulla Kale	00073775	01/07/2019	Director
4	Mr. Gautam Kale	00073979	01/07/2019	Director
5	Mr. Dhananjay Vartak	08257631	01/07/2019	Director
6	Mr. Mahesh Panwar	06702073	19/09/2020	Director
7	Mr. Shailesh Joglekar	00078953	23/03/2024	Director
8	Air Chief Marshal Pradip Vasant Naik (Retd)	10943909	17/02/2025	Additional Director
9	Mr. Sanjay Mitra, IAS (Retd), Ex-Defense Secretary	05177838	17/02/2025	Additional Director
10	Lieutenant General Dattatray B. Shekatkar (Retd)	02676828	17/02/2025	Additional Director

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	A B Upadhye & Co.
Name of auditor signing report	UPADHYE ABHAY BALKRISHNA
Firms registration number of audit firm	148379W
Membership number of auditor	049354
Address of auditors	B 503 KESHAV IMPERIAL MALVIYA ROAD SITABULDI NAGPUR - 440022, MAHARASHTRA, INDIA
Permanent account number of auditor or auditor's firm	XX-XX-XX-889N
SRN of form ADT-1	F72585003
Date of signing audit report by auditors	10/07/2025
Date of signing of balance sheet by auditors	10/07/2025

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (20) [See below]	
Disclosure in auditors report relating to inventories	Textual information (21) [See below]	
Disclosure in auditors report relating to loans		Textual information (22) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (23) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (24) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (25) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (27) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (28) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period		Textual information (29) [See below]
Disclosure in auditors report relating to managerial remuneration	-	
Disclosure in auditors report relating to Nidhi Company		The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (31) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (32) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (33) [See below]	

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

	01/04/2024 to 31/03/2025
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (34) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (20)

Disclosure in auditors report relating to fixed assets

In respect of Property, Plant and Equipment a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. (B) The company has maintained proper records of intangible asset. b) In our opinion Property, Plant and Equipment has been physically verified by the management at reasonable intervals. c) Based on our examination of the Maharashtra Industrial Development Corporation order for lease hold land on which building is constructed, we report that, the title in respect of building disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date. d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company. e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

Textual information (21)

Disclosure in auditors report relating to inventories

In respect of inventories: a) The inventories were physically verified during the year by the Management at reasonable intervals. In our opinion, the coverage and procedure of such verification by management is reasonable. There were no material discrepancies noticed on verification between the physical stocks as compared to the book records. b) The company has been sanctioned working capital limits in excess of five crore rupees, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, except initial advance received from the customers is considered after reducing the amount spent on pre-operative expenses and for acquisition of capital assets, and amount paid for capital advances.

Textual information (22)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the records of the company, The Company has not made any investment, provided any guarantee or granted any advances in the nature of loans, secured or unsecured with respect to any other companies, firms, limited liability partnerships or any other parties, accordingly clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e), and (iii)(f) are not applicable to the company.

Textual information (23)

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

According to the information and explanation given to us, the Company has not granted any loans, secured or unsecured to its director or any other person in which director is interested as specified under section 185 of the companies act, 2013 during the year under review.

Textual information (24)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any other relevant provision of the Companies Act and the rules framed there under, where applicable. Therefore, the said clause is not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to maintenance of cost records

The Central Government of India has prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act for the products of the company. The turnover of the company has not crossed the threshold limit of turnover therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

Textual information (26)

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

In respect of statutory dues: a) The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, Value added tax, goods and service tax, service tax, custom duty, excise duty, cess and other statutory dues with the appropriate authorities. There are no undisputed amounts payables in respect of the aforesaid dues as on 31st March 25 for a period more than six months from the date of becoming payable. b) There are no statutory dues of provident fund, employees state insurance, income tax, sales tax, Value added tax, goods and service tax, service tax, custom duty, excise duty, cess and other statutory dues which have not been deposited on account of any dispute.

Textual information (27)

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

In our opinion and according to information and explanation given to us – a. The Company has not defaulted in repayment of dues to any financial institutions or bank as at Balance sheet date. b. The company has not been declared a wilful defaulter by any bank or financial institution or other lender. c. In our opinion and according to the information and explanations given to us and on the basis of the books and records examined by us, no term loans are taken during the year. d. There are no funds raised on short term basis which have been utilized for long-term purposes. e. The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. f. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

Textual information (28)

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

In our opinion and according to information and explanation given to us – a. The Company has not raised money by way of an initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

Textual information (29)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

In our opinion and according to information and explanation given to us - We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any cases of fraud during the year. Therefore, the provisions of clause (xi)(b) of paragraph 3 of the order are not applicable & being a private limited company clause (xi)(b) of paragraph 3 of the order are not applicable.

Textual information (30)

Disclosure in auditors report relating to transactions with related parties

As per the information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and details were provided by the management of the company.

Textual information (31)

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

The company has made preferential allotment or private placement of compulsory convertible preference shares during the year and has complied with the requirement of Section 42 and Section 62 of the Companies Act. The funds raised have been used for the purpose for which it has raised.

Textual information (32)

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

The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

Textual information (33)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

In our opinion and according to information and explanation given to us - a. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. b. The company has not conducted any Non-Banking Financial or Housing Finance activities during the year. c. The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. d. As per the information and explanations received, the group does not have any CIC as part of the group.

Textual information (34)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To,

The Members of,

JSR DYNAMICS PRIVATE LIMITED.,

Nagpur.

Report on the audit of the Financial Statements Opinion

We have audited the accompanying financial statements of M/s. JSR Dynamics Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its Loss and its cash flow for the year then ended on that date.

Basis for opinion

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

Other information

The Company's Management is responsible for the other information. The other information comprises the information included in the Board's Report including an annexure to the Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

The Company's Management is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under Section 133 of the Act.

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

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

The Company's Management are also responsible for overseeing the company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

Report on Other Legal and Regulatory Requirements

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

• As required by section 143(3) of the Act, we report, to the extent applicable, that:

• We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

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

• In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

• On the basis of the written representation received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025 from being appointed as director in terms of Section 164(2) of the act.

• With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B"; 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:

• The company has no pending litigations having an impact on its financial position.

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

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

• (a) The Management has represented that, to the best of it's knowledge and belief, as disclosed in the Note 26.1 to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b)) The Management has represented, that, to the best of it's knowledge and belief, as disclosed in the Note 26.2 to the accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

• The company has neither declared nor paid any interim dividend during the year and until the date of this report.

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

Abhay Upadhye

Partner

Membership No.049354

For and on Behalf of

A B Upadhye & Co.

Chartered Accountants

FRN: 0148379W

Nagpur, dated

10th July 2025

UDIN: 25049354BMIDYS5442

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT

The annexure referred to in our Independent Auditors' Report to the members of JSR Dynamics Pvt. Ltd., ("the Company") on the financial statements for the year ended 31st March 2025, we report that.

• In respect of Property, Plant and Equipment

• (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

• The company has maintained proper records of intangible asset.

• In our opinion Property, Plant and Equipment has been physically verified by the management at reasonable intervals.

• Based on our examination of the Maharashtra Industrial Development Corporation order for lease hold land on which building is constructed, we report that, the title in respect of building disclosed in the financial statements included under Property, Plant and Equipment are held in the name of the Company as at the balance sheet date.

• The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order are not applicable to the company.

• No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

• In respect of inventories:

• The inventories were physically verified during the year by the Management at reasonable intervals. In our opinion, the coverage and procedure of such verification by management is reasonable. There were no material discrepancies noticed on verification between the physical stocks as compared to the book records.

• The company has been sanctioned working capital limits in excess of five crore rupees, from banks or financial institutions on the basis of security of current assets. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, except initial advance received from the customers is considered after reducing the amount spent on pre-operative expenses and for acquisition of capital assets, and amount paid for capital advances.

• According to the information and explanations given to us and on the basis of our examination of the records of the company, The Company has not made any investment, provided any guarantee or granted any advances in the nature of loans, secured or unsecured with respect to any other companies, firms, limited liability partnerships or any other parties, accordingly clause (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e), and (iii)(f) are not applicable to the company.

• According to the information and explanation given to us, the Company has not granted any loans, secured or unsecured to its director or any other person in which director is interested as specified under section 185 of the companies act, 2013 during the year under review.

• The Company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any other relevant provision of the Companies Act and the rules framed there under, where applicable. Therefore, the said clause is not applicable to the Company.

• The Central Government of India has prescribed maintenance of cost records under sub section (1) of section 148 of the Companies Act for the products of the company. The turnover of the company has not crossed the threshold limit of turnover therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

• In respect of statutory dues:

• The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees state insurance, income tax, sales tax, Value added tax, goods and service tax, service tax, custom duty, excise duty, cess and other statutory dues with the appropriate authorities. There are no undisputed amounts payables in respect of the aforesaid dues as on 31st March 25 for a period more than six months from the date of becoming payable.

• There are no statutory dues of provident fund, employees state insurance, income tax, sales tax, Value added tax, goods and service tax, service tax, custom duty, excise duty, cess and other statutory dues which have not been deposited on account of any dispute.
• There are not any transactions not recorded in the books of account which have by been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

• In our opinion and according to information and explanation given to us –
• The Company has not defaulted in repayment of dues to any financial institutions or bank as at Balance sheet date.
• The company has not been declared a wilful defaulter by any bank or financial institution or other lender.
• In our opinion and according to the information and explanations given to us and on the basis of the books and records examined by us, no term loans are taken during the year.

• There are no funds raised on short term basis which have been utilized for long-term purposes.
• The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
• The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

• In our opinion and according to information and explanation given to us –

• The Company has not raised money by way of an initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x)(a) of paragraph 3 of the order are not applicable to the Company.

• The company has made preferential allotment or private placement of compulsory convertible preference shares during the year and has complied with the requirement of Section 42 and Section 62 of the Companies Act. The funds raised have been used for the purpose for which it has raised.

• In our opinion and according to information and explanation given to us - We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any cases of fraud during the year. Therefore, the provisions of clause (xi)(b) of paragraph 3 of the order are not applicable & being a private limited company clause (xi)(b) of paragraph 3 of the order are not applicable.

• The company is not a Nidhi Company. Therefore, the provisions of Clause

(xii) of paragraph 3 of the order are not applicable to the Company.

• As per the information and explanations given to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards. Identification of related parties were made and details were provided by the management of the company.

• The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint an internal auditor. Hence the provisions of clause (xiv) of paragraph 3 of the order are not applicable to the company.

• The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

• In our opinion and according to information and explanation given to us -
• The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.
• The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.
• The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
• As per the information and explanations received, the group does not have any CIC as part of the group.

• The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

• There has been no resignation of the statutory auditors during the year.

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

• In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

Abhay Upadhye

Partner

Membership No.049354

For and on Behalf of

A B Upadhye & Co.

Chartered Accountants

FRN: 0148379W

Nagpur, dated

10th July 2025

UDIN: 25049354BMIDYS5442

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE STANDALONE FINANCIAL STATEMENTS OF JSR DYNAMICS PRIVATE LIMITED

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

We have audited the internal financial controls over financial reporting of M/s. JSR Dynamics Private Limited as of March 31, 2025, in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We 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 judgement, including the assessment of the risks of material misstatement of the Standalone financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone 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 Standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, 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.

Abhay Upadhye

Partner

Membership No.049354

For and on Behalf of

A B Upadhye & Co.

Chartered Accountants

FRN: 0148379W

Nagpur, dated

10th July 2025

UDIN: 25049354BMIDYS5442

[400500] Disclosures - Secretarial audit report

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

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

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

	31/03/2025	31/03/2024
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	62,571.35	60,004
Reserves and surplus	12,27,765.67	-11,349.69
Total shareholders' funds	12,90,337.02	48,654.31
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	2,75,576.81	6,71,176.82
Deferred tax liabilities (net)	(A) 34.96	(B) 0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	2,75,611.77	6,71,176.82
Current liabilities [Abstract]		
Short-term borrowings	36,328.03	1,50,618.06
Trade payables	(C) 38,091.47	(D) 1,36,117.95
Other current liabilities	7,39,467.89	7,29,235.89
Short-term provisions	0	0
Total current liabilities	8,13,887.39	10,15,971.9
Total equity and liabilities	23,79,836.18	17,35,803.03
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	2,61,311.8	2,82,334.61
Intangible assets	51,902.85	32,387.53
Total fixed assets	3,13,214.65	3,14,722.14
Non-current investments	0	0
Deferred tax assets (net)	0	1,983.51
Long-term loans and advances	78,929.41	82,670.31
Total non-current assets	3,92,144.06	3,99,375.96
Current assets [Abstract]		
Current investments	0	0
Inventories	12,31,870.46	10,42,731.79
Trade receivables	0	0
Cash and bank balances	4,97,723.3	91,054.82
Short-term loans and advances	2,56,040.01	2,00,156.25
Other current assets	(E) 2,058.35	(F) 2,484.21
Total current assets	19,87,692.12	13,36,427.07
Total assets	23,79,836.18	17,35,803.03

Footnotes

(A) (b) Deferred Tax Liabilities (Net) : 34.97 Adjustment : -0.01

(B) (b) Deferred Tax Liabilities (Net) : 0 Adjustment : 0

(C) B) Total outstanding dues of creditors other than micro enterprises and small enterprises : 38091.47

(D) B) Total outstanding dues of creditors other than micro enterprises and small enterprises : 136117.95

(E) (d) Other current assets : 2058.36 Adjustment : -0.01

(F) (d) Other current assets : 2484.22 Adjustment : -0.01

[400300] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	**01/04/2024 to 31/03/2025**
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	(A) SHIRISH	PRAFULLA
Middle name of director	BABAN	KASHINATH
Last name of director	DEO	KALE
Designation of director	(B) Managing Director	Director
Director identification number of director	08315155	00073775
Date of signing of financial statements by director	10/07/2025	10/07/2025

Footnotes

(A) Air Marshal Shirish B. Deo (Retd)

(B) Chairman & Managing Director

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

	01/04/2024 to 31/03/2025
Name of company secretary	SONALI CHINMAY MANKAR
Permanent account number of company secretary	BMCPA1545B
Date of signing of financial statements by company secretary	10/07/2025

[100400] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	-19,784.69	820
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	42,928.3	49,428.59
Total adjustments to profit (loss)	42,928.3	49,428.59
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-1,89,138.67	-3,07,003.6
Adjustments for decrease (increase) in other current assets	(A) -55,457.89	(B) -20,682.59
Adjustments for increase (decrease) in trade payables	-98,026.48	57,299.39
Adjustments for increase (decrease) in other current liabilities	10,231.98	1,22,991.11
Total adjustments for working capital	-3,32,391.06	-1,47,395.69
Total adjustments for reconcile profit (loss)	-2,89,462.76	-97,967.1
Net cash flows from (used in) operations	-3,09,247.45	-97,147.1
Interest paid	10,769.92	6,148.36
Interest received	84,676.18	48,853.17
Net cash flows from (used in) operating activities before extraordinary items	-2,35,341.19	-54,442.29
Net cash flows from (used in) operating activities	-2,35,341.19	-54,442.29
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	3,740.9	-5,455.45
Purchase of tangible assets	41,420.81	15,484.14
Interest received	10,769.91	6,148.36
Net cash flows from (used in) investing activities before extraordinary items	-26,910	-14,791.23
Net cash flows from (used in) investing activities	-26,910	-14,791.23
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	15,55,301.79	40,000
Repayments of borrowings	(C) 8,01,705.95	(D) -62,879.77
Interest paid	84,676.18	48,853.17
Other inflows (outflows) of cash	(E) 0.01	(F) 0
Net cash flows from (used in) financing activities before extraordinary items	6,68,919.67	54,026.6
Net cash flows from (used in) financing activities	6,68,919.67	54,026.6
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,06,668.48	-15,206.92
Net increase (decrease) in cash and cash equivalents	4,06,668.48	-15,206.92
Cash and cash equivalents cash flow statement at end of period	4,97,723.3	91,054.82

Footnotes

(A) - (Increase)/Decrease in Short Term Loans & Advances : -55883.75 - (Increase)/Decrease in Current Assets : 425.86

(B) - (Increase)/Decrease in Short Term Loans & Advances : -20456.01 - (Increase)/Decrease in Current Assets : -226.58

(C) (a) Increase/(Decrease) in Long Term Borrowings : 395600.01 (c) Increase/(Decrease) in Short term borrowings : 114290.04 (e) Repayment of debentures : 291815.9

(D) (a) Increase/(Decrease) in Long Term Borrowings : -13110.25 (c) Increase/(Decrease) in Short term borrowings : -49769.52 (e) Repayment of debentures : 0

(E) Adjustment : 0.34

(F) Adjustment : 0

[200100] Notes - Share capital

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Air Marshal Shirish Baban Deo	Air Marshal Shirish Baban Deo	Gautam Kale	Gautam Kale
PAN of shareholder	XX-XX-XX-848D	XX-XX-XX-848D	XX-XX-XX-173M	XX-XX-XX-173M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,46,986	[shares] 11,36,826	[shares] 1,62,060	[shares] 1,62,060
Percentage of shareholding in company	57.34%	56.83%	8.10%	8.10%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Kartik Kale	Kartik Kale	Prafulla Kale	Prafulla Kale
PAN of shareholder	XX-XX-XX-694M	XX-XX-XX-694M	XX-XX-XX-687K	XX-XX-XX-687K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,62,040	[shares] 1,62,040	[shares] 1,62,080	[shares] 1,62,080
Percentage of shareholding in company	8.10%	8.10%	8.10%	8.10%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 5 [Member]		Shareholder 6 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Rohit Kale	Rohit Kale	Mahesh Panwar	Mahesh Panwar
PAN of shareholder	XX-XX-XX-764K	XX-XX-XX-764K	XX-XX-XX-336C	XX-XX-XX-336C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,62,060	[shares] 1,62,060	[shares] 1,20,000	[shares] 2,00,000
Percentage of shareholding in company	8.10%	8.10%	6.00%	10.00%

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

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

Classes of share capital [Axis]	Preference shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares
Name of shareholder	Gautam Kale	Gautam Kale	Kartik Kale	Kartik Kale
PAN of shareholder	XX-XX-XX-173M	XX-XX-XX-173M	XX-XX-XX-694M	XX-XX-XX-694M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 11,70,000	[shares] 11,70,000	[shares] 3,50,000	[shares] 3,50,000
Percentage of shareholding in company	29.25%	29.25%	8.75%	8.75%

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

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

Classes of share capital [Axis]	Preference shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares	Cumulative Redeemable Preference Shares
Name of shareholder	Prafulla Kale	Prafulla Kale	Rohit Kale	Rohit Kale
PAN of shareholder	XX-XX-XX-687K	XX-XX-XX-687K	XX-XX-XX-764K	XX-XX-XX-764K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 12,80,000	[shares] 12,80,000	[shares] 12,00,000	[shares] 12,00,000
Percentage of shareholding in company	32.00%	32.00%	30.00%	30.00%

Disclosure of shareholding more than five per cent in company [Table] ..(6)

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

Classes of share capital [Axis]	Preference shares 2 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]	Shareholder 2 [Member]	Shareholder 3 [Member]	Shareholder 4 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
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	Compulsorily Convertible preference share	Compulsorily Convertible preference share	Compulsorily Convertible preference share	Compulsorily Convertible preference share
Name of shareholder	Ketan Chhotalal Sheth	Narantak Dealcomm Ltd	NVS Corporate Consultancy Services Pvt. Ltd.	SB Opportunities Fund I
CIN of shareholder			U67190MH2000PTC123683	
PAN of shareholder	XX-XX-XX-111A	XX-XX-XX-122B		XX-XX-XX-122C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 22,000	[shares] 14,000	[shares] 62,850	[shares] 20,000
Percentage of shareholding in company	8.57%	5.45%	24.48%	7.90%

Disclosure of shareholding more than five per cent in company [Table] ..(7)

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

Classes of share capital [Axis]	Preference shares 2 [Member]
Name of shareholder [Axis]	**Shareholder 5 [Member]**
	01/04/2024 to 31/03/2025
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	Compulsorily Convertible preference share
Name of shareholder	Subham Buildwell Pvt Ltd
PAN of shareholder	XX-XX-XX-122D
Country of incorporation or residence of shareholder	INDIA
Number of shares held in company	[shares] 14,000
Percentage of shareholding in company	5.45%

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

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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] 74,00,000	[shares] 61,00,000	[shares] 30,00,000	[shares] 21,00,000
Value of shares authorised	74,000	61,000	30,000	21,000
Number of shares issued	[shares] 62,57,135	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,400
Value of shares issued	62,571.35	60,004	20,004	20,004
Number of shares subscribed and fully paid	[shares] 62,57,135	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,400
Value of shares subscribed and fully paid	62,571.35	60,004	20,004	20,004
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 62,57,135	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,400
Total value of shares subscribed	62,571.35	60,004	20,004	20,004
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 62,57,135	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,400
Value of shares called	62,571.35	60,004	20,004	20,004
Value of shares paid-up	62,571.35	60,004	20,004	20,004
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 other private placement	[shares] 2,56,735	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 2,56,735	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 2,56,735	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 62,57,135	[shares] 60,00,400	[shares] 20,00,400	[shares] 20,00,400
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	2,567.35	0	0	0
Total aggregate amount of increase in share capital during period	2,567.35	0	0	0
Total increase (decrease) in share capital	2,567.35	0	0	0
Share capital at end of period	62,571.35	60,004	20,004	20,004
Rights preferences and restrictions attaching to class of share capital	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]		Preference shares [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Refer to child member	Refer to child member		
Number of shares authorised	[shares] 30,00,000	[shares] 21,00,000	[shares] 44,00,000	[shares] 40,00,000
Value of shares authorised	30,000	21,000	44,000	40,000
Number of shares issued	[shares] 20,00,400	[shares] 20,00,400	[shares] 42,56,735	[shares] 40,00,000
Value of shares issued	20,004	20,004	42,567.35	40,000
Number of shares subscribed and fully paid	[shares] 20,00,400	[shares] 20,00,400	[shares] 42,56,735	[shares] 40,00,000
Value of shares subscribed and fully paid	20,004	20,004	42,567.35	40,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 20,00,400	[shares] 20,00,400	[shares] 42,56,735	[shares] 40,00,000
Total value of shares subscribed	20,004	20,004	42,567.35	40,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,400	[shares] 20,00,400	[shares] 42,56,735	[shares] 40,00,000
Value of shares called	20,004	20,004	42,567.35	40,000
Value of shares paid-up	20,004	20,004	42,567.35	40,000
Par value per share	[INR/shares] 10	[INR/shares] 10		
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0		
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Number of shares outstanding at end of period	[shares] 20,00,400	[shares] 20,00,400	[shares] 42,56,735	[shares] 40,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0	0	2,567.35	0
Total aggregate amount of increase in share capital during period	0	0	2,567.35	0
Total increase (decrease) in share capital	0	0	2,567.35	0
Share capital at end of period	20,004	20,004	42,567.35	40,000
Rights preferences and restrictions attaching to class of share capital	Textual information (35) [See below]	Textual information (36) [See below]	Refer to child member	Refer to child member
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

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

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

Classes of share capital [Axis]	Preference shares 1 [Member]		Preference shares 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share	Refer to child member	Refer to child member	Refer to child member	0.01% Compulsory Convertible Preference Shares
Number of shares authorised	[shares] 40,00,000	[shares] 40,00,000	[shares] 4,00,000	[shares] 0
Value of shares authorised	40,000	40,000	4,000	0
Number of shares issued	[shares] 40,00,000	[shares] 40,00,000	[shares] 2,56,735	[shares] 0
Value of shares issued	40,000	40,000	2,567.35	0
Number of shares subscribed and fully paid	[shares] 40,00,000	[shares] 40,00,000	[shares] 2,56,735	[shares] 0
Value of shares subscribed and fully paid	40,000	40,000	2,567.35	0
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 40,00,000	[shares] 40,00,000	[shares] 2,56,735	[shares] 0
Total value of shares subscribed	40,000	40,000	2,567.35	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 40,00,000	[shares] 40,00,000	[shares] 2,56,735	[shares] 0
Value of shares called	40,000	40,000	2,567.35	0
Value of shares paid-up	40,000	40,000	2,567.35	0
Par value per share	[INR/shares] 10	[INR/shares] 10	[INR/shares] 10	[INR/shares] 0
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0	[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 other private placement	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 2,56,735	[shares] 0
Number of shares outstanding at end of period	[shares] 40,00,000	[shares] 40,00,000	[shares] 2,56,735	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other private placement issue during period	0	0	2,567.35	0
Total aggregate amount of increase in share capital during period	0	0	2,567.35	0
Total increase (decrease) in share capital	0	0	2,567.35	0
Share capital at end of period	40,000	40,000	2,567.35	0
Rights preferences and restrictions attaching to class of share capital	Textual information (37) [See below]	Textual information (38) [See below]	Textual information (39) [See below]	-
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (40) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	[pure] 5	[pure] 0
Nature of security on private placement of preference share	0.01% Compulsory Convertible preference share ("CCPS")	0.01% Compulsory Convertible preference share ("CCPS")
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (35)

Rights preferences and restrictions attaching to class of share capital

a) The company has equity shares of face value of Rs. 10 each ranking pari passu in all respect with the Existing Equity Shares of the Company. b) Each holder of equity shares is entitled to one vote per share. c) The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting. Dividend Rights of Share Holders - As per the number of shares held ranking paripassu in all respects. d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. e) No Shares are issued during the year in consideration other than cash. f) During the financial year, the Company increased its authorised share capital from Rs.2,10,00,000 (Rupees two Crores and ten lakhs) to RS.3,00,00,000 (Rupees Three Crores)

Textual information (36)

Rights preferences and restrictions attaching to class of share capital

a) The company has equity shares of face value of Rs. 10 each ranking pari passu in all respect with the Existing Equity Shares of the Company. b) Each holder of equity shares is entitled to one vote per share. c) The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting. Dividend Rights of Share Holders - As per the number of shares held ranking paripassu in all respects. d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. e) No Shares are issued during the year in consideration other than cash.

Textual information (37)

Rights preferences and restrictions attaching to class of share capital

a) The company has issued 5 years 10% Cumulative Redeemable Preference Shares ("CRPS") on 30-03-2024. b) CRPS shall carry a preferential right vis-à-vis Equity Shares of the company with respect to payment of dividend or repayment of capital. c) Preference shares shall be Cumulative, Non Participating & Non convertible. d) CRPS shall be redeemable. The company may redeem its preference shares only on the terms on which they were issued or as varied after due approval of preference shareholders.The Company may redeem these shares only in accordance with the terms specified at the time of issuance or as mutually agreed by the parties.

Textual information (38)

Rights preferences and restrictions attaching to class of share capital

a) The company has issued 5 years 10% Cumulative Redeemable Preference Shares ("CRPS") on 30-03-2024. b) CRPS shall carry a preferential right vis-à-vis Equity Shares of the company with respect to payment of dividend or repayment of capital. c) Preference shares shall be Cumulative, Non Participating & Non convertible. d) CRPS shall be redeemable. The company may redeem its preference shares only on the terms on which they were issued or as varied after due approval of preference shareholders.The Company may redeem these shares only in accordance with the terms specified at the time of issuance or as mutually agreed by the parties.

Textual information (39)

Rights preferences and restrictions attaching to class of share capital

a) The company has issued 0.01% Compulsory Convertible preference share ("CCPS") during the year. b) CCPS shall carry a preferential right vis-à-vis Equity Shares of the company with respect to payment of dividend or repayment of capital. c) The Preference Shares can be converted into Equity shares of Rs. 10/- each (face value) at a conversion ratio of 1:1. d) The CCPS can be converted into equity shares after 14 months from the date of allotment with a specific request from the investor. e) CCPS holders shall carry no voting rights. f) CCPS holders shall not be participating in the surplus fund/surplus assets and profits on winding up/liquidation.

Textual information (40)

Disclosure of notes on share capital explanatory [Text Block]

Share Capital				(Amount In Rs. 000)
Particulars	As at 31st March 2025		As at 31st March 2024	
	Number	Value	Number	Value
Authorised				
Equity Shares of Rs. 10 each	30,00,000	30,000.00	21,00,000	21,000.00
Preference Shares of Rs. 10 each	44,00,000	44,000.00	40,00,000	40,000.00
	74,00,000	74,000.00	61,00,000	61,000.00
Issued				
Equity Shares of Rs. 10 each	20,00,400	20,004.00	20,00,400	20,004.00
10% Cumulative Redeemable Preference Shares of Rs. 10 each	40,00,000	40,000.00	40,00,000	40,000.00
0.01% Compulsory Convertible Preference Shares of Rs. 10 each	2,56,735	2,567.35	-	-
Subscribed & Paid up				

Equity Shares of Rs. 10 each fully paid	20,00,400	20,004.00	20,00,400	20,004.00
10% Cumulative Redeemable Preference Shares of Rs. 10 each	40,00,000	40,000.00	40,00,000	40,000.00
0.01% Compulsory Convertible Preference Shares of Rs. 10 each	2,56,735	2,567.35	-	-
Total	62,57,135	62,571.35	60,00,400	60,004.00

Reconciliation of number of shares outstanding at the beginning and at the end of reporting period

Particulars	As at 31st March 2025		As at 31st March 2024	
	Number	Value	Number	Value
At the beginning of the period	60,00,400	60,004.00	20,00,400	20,004.00
Add : Shares issued during Amalgamation	-	-	-	-
Add : Preference Shares issued during the period :-				
a)Cumulative Redeemable Preference Shares issued during the period	-	-	40,00,000	40,000.00
b) Compulsorily convertible preference share issued during the period	2,56,735	2,567.35	-	-
At the end of reporting period	62,57,135	62,571	60,00,400	60,004.00

Terms of equity shares -

a) The company has only one class of shares referred to as equity shares having a par value of Rs. 10 each ranking pari passu in all respect with the Existing Equity Shares of the Company.

b) Each holder of equity shares is entitled to one vote per share.

c) The company declares and pays dividend in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting. Dividend Rights of Share Holders - As per the number of shares held ranking paripassu in all respects.

d) In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

e) No Shares are issued during the year in consideration other than cash.

f) During the financial year, the Company increased its authorised share capital from 2,10,00,000 (Rupees two Crores and ten lakhs) to 3,00,00,000 (Rupees Three Crores), pursuant to the approval of the shareholders at board meeting.

Terms of Cumulative Redeemable preference shares -

a) The company has issued 5 years 10% Cumulative Redeemable Preference Shares ("CRPS") on 30-03-2024.

b) CRPS shall carry a preferential right vis-à-vis Equity Shares of the company with respect to payment of dividend or repayment of capital.

c) Preference shares shall be Cumulative, Non Participating & Non convertible.

d) CRPS shall be redeemable. The company may redeem its preference shares only on the terms on which they were issued or as varied after due approval of preference shareholders.The Company may redeem these shares only in accordance with the terms specified at the time of issuance or as mutually agreed by the parties.

Terms of Compulsory Convetible preference shares -

a) The company has issued 0.01% Compulsory Convertible preference share ("CCPS") during the year.

b) CCPS shall carry a preferential right vis-à-vis Equity Shares of the company with respect to payment of dividend or repayment of capital.

c) The Preference Shares can be converted into Equity shares of Rs. 10/- each (face value) at a conversion ratio of 1:1.

d) The CCPS can be converted into equity shares after 14 months from the date of allotment with a specific request from the investor.

e) CCPS holders shall carry no voting rights.

f) CCPS holders shall not be participating in the surplus fund/surplus assets and profits on winding up/liquidation.

Name of shareholder	As at 31st March 2025		As at 31st March 2024	
Number of shares held	% holding	Number of shares held	% holding	
Equity Shares				
Air Marshal Shirish Baban Deo	11,46,986	57.34%	11,36,826	56.83%
Gautam Kale	1,62,060	8.10%	1,62,060	8.10%
Kartik Kale	1,62,040	8.10%	1,62,040	8.10%
Prafulla Kale	1,62,080	8.10%	1,62,080	8.10%
Rohit Kale	1,62,060	8.10%	1,62,060	8.10%
Mahesh Panwar	1,20,000	6.00%	2,00,000	10.00%
	19,15,226	95.74%	19,85,066	99.23%
Preference Shares :-				
Cumulative Redeemable Preference Shares				
Gautam Kale	11,70,000	29.25%	11,70,000	29.25%
Kartik Kale	3,50,000	8.75%	3,50,000	8.75%
Prafulla Kale	12,80,000	32.00%	12,80,000	32.00%
Rohit Kale	12,00,000	30.00%	12,00,000	30.00%
	40,00,000	100.00%	40,00,000	100.00%

Compulsorily Convertible preference share

Ketan Chhotalal Sheth	22,000	8.57%	-	-
Narantak Dealcomm Ltd	14,000	5.45%	-	-
NVS Corporate Consultancy Services Pvt. Ltd.	62,850	24.48%	-	-
SB Opportunities Fund I	20,000	7.79%	-	-
Subham Buildwell Pvt Ltd	14,000	5.45%	-	-
	1,32,850	51.75%	-	-

[200200] Notes - Reserves and surplus

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

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

Components of reserves [Axis]	Reserves [Member]		Capital reserves [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	-21,803.17	639.55	0	0
Other additions to reserves	19,61,620.33	0	0	0
Total additions to reserves	19,39,817.16	639.55	0	0
Deductions to reserves [Abstract]				
Other deductions to reserves	7,00,701.8	0	0	0
Total deductions to reserves	7,00,701.8	0	0	0
Total changes in reserves	12,39,115.36	639.55	0	0
Reserves at end of period	12,27,765.67	-11,349.69	96	96

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

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

Components of reserves [Axis]	Securities premium account [Member]		Debenture redemption reserve [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	0	0	0	0
Other additions to reserves	16,69,804.43	0	2,91,815.9	0
Total additions to reserves	16,69,804.43	0	2,91,815.9	0
Deductions to reserves [Abstract]				
Other deductions to reserves	4,08,885.9	0	2,91,815.9	0
Total deductions to reserves	4,08,885.9	0	2,91,815.9	0
Total changes in reserves	12,60,918.53	0	0	0
Reserves at end of period	12,60,918.53	0	0	0

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

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2024 to 31/03/2025	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	-21,803.17	639.55
Other additions to reserves	0	0
Total additions to reserves	-21,803.17	639.55
Deductions to reserves [Abstract]		
Other deductions to reserves	0	0
Total deductions to reserves	0	0
Total changes in reserves	-21,803.17	639.55
Reserves at end of period	-33,248.86	-11,445.69

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

	01/04/2024 to 31/03/2025
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (41) [See below]

Textual information (41)

Disclosure of notes on reserves explanatory [Text Block]

Reserves & surplus		(Amount In Rs. 000)
Particulars	As At 31st March 2025	As At 31st March 2024
	`	`
a. Capital Reserves		
Opening Balance	96.00	96.00
(+) Current Year Transfer	-	-
(-) Written Back in Current Year	-	-
Closing Balance	96.00	96.00
b. Securities Premium Account		
Opening Balance	-	-
Add : Securities premium credited on Share issue	16,69,804.44	-
Less : Premium Utilised for various reasons	-	-
Transferred to Debenture Redemption Reserve	(2,91,815.90)	-
Share issue expenses (preference shares)	(1,17,070.00)	-
Closing Balance	12,60,918.54	-
c. Debenture Redemption Reserve		
Opening Balance	-	-

Add: Transferred from Securities Premium	2,91,815.90	-
Less: Utilised for redemption of debentures	(2,91,815.90)	-
Closing Balance	-	-
d. Surplus in Statement of Profit and Loss		
Opening Balance	(11,445.70)	(12,085.23)
Add : Net Profit/(Loss) for the current year	(21,803.17)	639.53
Closing Balance	(33,248.87)	(11,445.70)
Total	12,27,765.67	(11,349.70)

[200300] Notes - Borrowings

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

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

Details of bonds or debentures [Axis]	1
	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]	
Details of bonds or debentures [Abstract]	
Details of bonds or debentures [LineItems]	
Whether bonds or debentures	Debenture
Nature of bond or debenture	Fully convertible
Holder of bond or debenture	Others
Rate of interest	1.00%
Particulars of redemption or conversion	0.01% OPTIONALLY CONVERTIBLE DEBENTURES ANF THEY ARE ALLOTTED IN DEMAT FORM.
Nominal value per bond or debenture	[pure] 100
Number of bonds or debentures	[pure] 29,97,000

Classification of borrowings [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Bonds/debentures [Member]	Debentures [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	Unsecured borrowings [Member]
	31/03/2025	31/03/2024	31/03/2024	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,75,576.81	6,71,176.82	2,99,700	2,99,700
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 Thousands of INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Fully convertible debentures banks [Member]	Loans and advances from related parties [Member]		Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2024	31/03/2025	31/03/2024	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,99,700	2,75,576.81	3,71,476.82	2,75,576.81
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 Thousands of INR

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of borrowings [Axis]	Loans and advances from others [Member]	Borrowings [Member]		Loans repayable on demand [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2024	01/04/2023 to 31/03/2024	31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3,71,476.82	1,50,618.06	36,328.03	1,50,618.06
Nature of security [Abstract]				
Nature of security		Refer to child member		Refer to child member
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 Thousands of INR

Classification based on time period [Axis]	Short-term [Member]		
Classification of borrowings [Axis]	Loans repayable on demand [Member]	Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	
	31/03/2025	01/04/2023 to 31/03/2024	31/03/2025
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	36,328.03	1,50,618.06	(A) 36,328.03
Nature of security [Abstract]			
Nature of security		Loans from Banks	
Details on defaults on borrowings [Abstract]			
Outstanding amount of continuing default principal	0	0	0
Outstanding amount of continuing default interest	0	0	0

Footnotes

(A) : 36328.02 Adjustment : 0.01

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

	01/04/2024 to 31/03/2025
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (42) [See below]

Textual information (42)

Disclosure of notes on borrowings explanatory [Text Block]

Long term borrowings

Particulars	As At 31st March 2025	As At 31st March 2024
	Rs.	Rs.
Unsecured Loans from Directors, Relatives & Others :		
Anjana Shirish Deo	87.98	243.25
Shirish Baban Deo	1,290.36	1,661.47
Gautam Satish Kale	39,235.67	49,128.24
Kartik Prafulla Kale	46,686.65	47,428.39
Prafulla Kashinath Kale	38,904.92	63,851.15
Rohit Satish Kale	38,850.02	31,521.73
Deepali Kale	2,258.24	2,258.24
Usha Kale	2,150.88	2,150.88
Mahesh Panwar	14,701.61	75,843.24
Chandra Prakash Panwar	10,912.83	24,568.72
Narayan Singh Panwar	18,297.31	17,315.52
Jaika Motors Private Limited	2,376.26	2,376.26
Shakti Mechtech Pvt Ltd	59,824.08	53,129.73

	2,75,576.81	3,71,476.82
Debentures:		
MDAVF DEBENTURES	-	2,99,700.00
Total	2,75,576.81	6,71,176.82

During the year, the Company redeemed 0.01% Unsecured Optionally Convertible Debentures of Rs. 29.97 crore, which were issued on 1st September 2021 and redeemed on 31st January 2025, within 48 months of issue.

The debentures were redeemed at 59.15 crore, including a premium calculated at an investment IRR of 22% per annum, as per the agreed terms. All dues to debenture holders have been fully paid.

A Debenture Redemption Reserve (DRR) of Rs. 29.18 crore was created earlier and has been adjusted upon redemption.

Short term borrowings

Particulars	As At 31st March 2025	As At 31st March 2024
Rs.	Rs.	
Secured		
Loans from Banks		
Bank Borrowings	36,328.02	49,834.60
Current Maturities of Vehicle Loan	-	92.84
Tata Capital Financials Services Ltd	-	1,00,690.62

Total	36,328.03	1,50,618.06

During the financial year 2023–24, the Company availed a Working Capital Demand Loan of Rs.10 crore from Tata Capital Financial Services Ltd. at an interest rate of 11.50% per annum for a tenure of 12 months. The loan was secured by way of stock, book debts, unencumbered equity shares, and personal guarantees of the Directors. The loan, sanctioned in January 2024, was fully repaid in the financial year 2024–25.

Cash credit loan is availed from State Bank of India. Total sanctioned limit for cash credit loan is Rs 40 crores under Hypothecation of Stock & Books Debts, Current Assets, Movable Fixed Assets & personal Guarantee of its Directors & equitable mortgage of Land & Building of the Company.

Cash credit loan availed from Bank Of Maharashtra in FY 23-24, having sanctioned limit for cash credit loan is Rs 6.5 cr was repaid during the year

[201000] Notes - Tangible assets

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	11,569.95	15,419.49	11,569.95	15,419.49		
Depreciation tangible assets	-32,592.76	-37,987.19			32,592.76	37,987.19
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3.95	0	3.95		
Total disposals tangible assets	0	3.95	0	3.95		
Total changes in tangible assets	-21,022.81	-22,571.65	11,569.95	15,415.54	32,592.76	37,987.19
Tangible assets at end of period	2,61,311.8	2,82,334.61	4,04,583.72	3,93,013.77	1,43,271.92	1,10,679.16

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

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,215.67	6,784	4,215.67	6,784		
Total changes in tangible assets	4,215.67	6,784	4,215.67	6,784	0	0
Tangible assets at end of period	12,844.89	8,629.22	12,844.89	8,629.22	0	0

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

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,215.67	6,784	4,215.67	6,784		
Total changes in tangible assets	4,215.67	6,784	4,215.67	6,784	0	0
Tangible assets at end of period	12,844.89	8,629.22	12,844.89	8,629.22	0	0

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

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,221.74	-7,582.73			7,221.74	7,582.73
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3.95	0	3.95		
Total disposals tangible assets	0	3.95	0	3.95		
Total changes in tangible assets	-7,221.74	-7,586.68	0	-3.95	7,221.74	7,582.73
Tangible assets at end of period	1,44,466.08	1,51,687.82	1,79,641.35	1,79,641.35	35,175.27	27,953.53

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

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,221.74	-7,582.73			7,221.74	7,582.73
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3.95	0	3.95		
Total disposals tangible assets	0	3.95	0	3.95		
Total changes in tangible assets	-7,221.74	-7,586.68	0	-3.95	7,221.74	7,582.73
Tangible assets at end of period	1,44,466.08	1,51,687.82	1,79,641.35	1,79,641.35	35,175.27	27,953.53

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

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-7,221.74	-7,582.73			7,221.74	7,582.73
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3.95	0	3.95		
Total disposals tangible assets	0	3.95	0	3.95		
Total changes in tangible assets	-7,221.74	-7,586.68	0	-3.95	7,221.74	7,582.73
Tangible assets at end of period	1,44,466.08	1,51,687.82	1,79,641.35	1,79,641.35	35,175.27	27,953.53

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,136.41	6,592.89	1,136.41	6,592.89		
Depreciation tangible assets	-18,136.05	-21,307.81			18,136.05	21,307.81
Total changes in tangible assets	-16,999.64	-14,714.92	1,136.41	6,592.89	18,136.05	21,307.81
Tangible assets at end of period	82,102.18	99,101.82	1,50,991.12	1,49,854.71	68,888.94	50,752.89

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,136.41	6,592.89	1,136.41	6,592.89		
Depreciation tangible assets	-18,136.05	-21,307.81			18,136.05	21,307.81
Total changes in tangible assets	-16,999.64	-14,714.92	1,136.41	6,592.89	18,136.05	21,307.81
Tangible assets at end of period	82,102.18	99,101.82	1,50,991.12	1,49,854.71	68,888.94	50,752.89

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

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,136.41	6,592.89	1,136.41	6,592.89		
Depreciation tangible assets	-18,136.05	-21,307.81			18,136.05	21,307.81
Total changes in tangible assets	-16,999.64	-14,714.92	1,136.41	6,592.89	18,136.05	21,307.81
Tangible assets at end of period	82,102.18	99,101.82	1,50,991.12	1,49,854.71	68,888.94	50,752.89

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	10.99	110.61	10.99	110.61		
Depreciation tangible assets	-454.34	-584			454.34	584
Total changes in tangible assets	-443.35	-473.39	10.99	110.61	454.34	584
Tangible assets at end of period	1,308.42	1,751.77	3,865.62	3,854.63	2,557.2	2,102.86

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	10.99	110.61	10.99	110.61		
Depreciation tangible assets	-454.34	-584			454.34	584
Total changes in tangible assets	-443.35	-473.39	10.99	110.61	454.34	584
Tangible assets at end of period	1,308.42	1,751.77	3,865.62	3,854.63	2,557.2	2,102.86

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

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	3,994.79	0	3,994.79	0		
Depreciation tangible assets	-225.92	-151.24			225.92	151.24
Total changes in tangible assets	3,768.87	-151.24	3,994.79	0	225.92	151.24
Tangible assets at end of period	4,117.52	348.65	6,050.58	2,055.79	1,933.06	1,707.14

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	3,994.79	0	3,994.79	0		
Depreciation tangible assets	-225.92	-151.24			225.92	151.24
Total changes in tangible assets	3,768.87	-151.24	3,994.79	0	225.92	151.24
Tangible assets at end of period	4,117.52	348.65	6,050.58	2,055.79	1,933.06	1,707.14

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	3,994.79	0	3,994.79	0		
Depreciation tangible assets	-225.92	-151.24			225.92	151.24
Total changes in tangible assets	3,768.87	-151.24	3,994.79	0	225.92	151.24
Tangible assets at end of period	4,117.52	348.65	6,050.58	2,055.79	1,933.06	1,707.14

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	39.2	230.97	39.2	230.97		
Depreciation tangible assets	-219.55	-259.84			219.55	259.84
Total changes in tangible assets	-180.35	-28.87	39.2	230.97	219.55	259.84
Tangible assets at end of period	273.47	453.82	1,691.56	1,652.36	1,418.09	1,198.54

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

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	39.2	230.97	39.2	230.97		
Depreciation tangible assets	-219.55	-259.84			219.55	259.84
Total changes in tangible assets	-180.35	-28.87	39.2	230.97	219.55	259.84
Tangible assets at end of period	273.47	453.82	1,691.56	1,652.36	1,418.09	1,198.54

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	2,036.28	716.54	2,036.28	716.54		
Depreciation tangible assets	-1,531.54	-1,707.88			1,531.54	1,707.88
Total changes in tangible assets	504.74	-991.34	2,036.28	716.54	1,531.54	1,707.88
Tangible assets at end of period	2,400.32	1,895.58	13,046.59	11,010.31	10,646.27	9,114.73

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

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	2,036.28	716.54	2,036.28	716.54		
Depreciation tangible assets	-1,531.54	-1,707.88			1,531.54	1,707.88
Total changes in tangible assets	504.74	-991.34	2,036.28	716.54	1,531.54	1,707.88
Tangible assets at end of period	2,400.32	1,895.58	13,046.59	11,010.31	10,646.27	9,114.73

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	136.61	984.48	136.61	984.48		
Depreciation tangible assets	-4,803.62	-6,393.69			4,803.62	6,393.69
Total changes in tangible assets	-4,667.01	-5,409.21	136.61	984.48	4,803.62	6,393.69
Tangible assets at end of period	13,798.92	18,465.93	36,452.01	36,315.4	22,653.09	17,849.47

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

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	136.61	984.48	136.61	984.48		
Depreciation tangible assets	-4,803.62	-6,393.69			4,803.62	6,393.69
Total changes in tangible assets	-4,667.01	-5,409.21	136.61	984.48	4,803.62	6,393.69
Tangible assets at end of period	13,798.92	18,465.93	36,452.01	36,315.4	22,653.09	17,849.47

Disclosure of tangible assets [Table] ..(21)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations	Electrical Installations
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	136.61	984.48	136.61	984.48		
Depreciation tangible assets	-4,803.62	-6,393.69			4,803.62	6,393.69
Total changes in tangible assets	-4,667.01	-5,409.21	136.61	984.48	4,803.62	6,393.69
Tangible assets at end of period	13,798.92	18,465.93	36,452.01	36,315.4	22,653.09	17,849.47

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

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	12	12

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

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

Classes of tangible assets [Axis]	Buildings [Member]		Other building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	12	12

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

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	12	12

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

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	12	12	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	12	12	Refer to child member	Refer to child member

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

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	12	12	Refer to child member	Refer to child member	12	12

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

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	12	12

[201100] Notes - Intangible assets

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

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.	Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.

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

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	29,850.86	68.6	29,850.86	68.6		
Total additions to intangible assets	29,850.86	68.6	29,850.86	68.6		
Amortization intangible assets	-10,335.54	-11,441.4			10,335.54	11,441.4
Total changes in intangible assets	19,515.32	-11,372.8	29,850.86	68.6	10,335.54	11,441.4
Intangible assets at end of period	51,902.85	32,387.53	91,260.82	61,409.96	39,357.97	29,022.43

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	29,850.86	68.6	29,850.86	68.6		
Total additions to intangible assets	29,850.86	68.6	29,850.86	68.6		
Amortization intangible assets	-10,335.54	-11,441.4			10,335.54	11,441.4
Total changes in intangible assets	19,515.32	-11,372.8	29,850.86	68.6	10,335.54	11,441.4
Intangible assets at end of period	51,902.85	32,387.53	91,260.82	61,409.96	39,357.97	29,022.43

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

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	29,850.86	68.6	29,850.86	68.6		
Total additions to intangible assets	29,850.86	68.6	29,850.86	68.6		
Amortization intangible assets	-10,335.54	-11,441.4			10,335.54	11,441.4
Total changes in intangible assets	19,515.32	-11,372.8	29,850.86	68.6	10,335.54	11,441.4
Intangible assets at end of period	51,902.85	32,387.53	91,260.82	61,409.96	39,357.97	29,022.43

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

Loans and advances [Table] ..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	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	78,929.41	82,670.31	78,929.41	82,670.31
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	78,929.41	82,670.31	78,929.41	82,670.31
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	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	2,56,040.01	2,00,156.25	2,53,632.42	1,97,748.66
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,56,040.01	2,00,156.25	2,53,632.42	1,97,748.66
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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table] ..(3)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	31/03/2025	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	2,407.59	2,407.59
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	2,407.59	2,407.59
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	12,31,870.46	10,42,731.79	4,53,508.18	4,36,651.5
Mode of valuation	Refer to child member	Refer to child member	0	0

Classification of inventories [Table] ..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	7,78,362.28	6,06,080.29
Mode of valuation	0	0

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

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2025	31/03/2024
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]		
Total trade receivables	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (43) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received from customers	7,20,787.87	7,20,787.87
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 18,680.02	(B) 8,448.02
Total other current liabilities	7,39,467.89	7,29,235.89
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	4,48,500	90,000
Other balances with banks	49,197.03	575.52
Total balance with banks	4,97,697.03	90,575.52
Cash on hand	26.27	479.3
Total cash and cash equivalents	4,97,723.3	91,054.82
Total cash and bank balances	4,97,723.3	91,054.82
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(C) 2,058.35	(D) 2,484.21
Total other current assets	(E) 2,058.35	(F) 2,484.21

Footnotes

(A) Statutory Dues : 2629.89 Other Current Liabilities : 2012.25 Provision for Expenses : 5153.55 Payable for Capital Goods : 8884.34 Adjustment : -0.01

(B) Statutory Dues : 1534.73 Other Current Liabilities : 1075.34 Provision for Expenses : 4044.53 Payable for Capital Goods : 1793.44 Adjustment : 0

(C) Prepaid Insurance : 1421.36 Other Prepaid Expenses : 83.63 Advance Recoverable from Tata Capital Financials Services Ltd : 553.37 Adjustment : -0.01

(D) Prepaid Insurance : 2302.97 Other Prepaid Expenses : 181.25 Advance Recoverable from Tata Capital Financials Services Ltd : 0 Adjustment : -0.01

(E) (d) Other current assets : 2058.36 Adjustment : -0.01

(F) (d) Other current assets : 2484.22 Adjustment : -0.01

Textual information (43)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

Particulars	As At 31st March 2025	As At 31st March 2024
Rs.	Rs.	
Deferred Tax Liabilities /(Assets)		
Depreciation		
WDV as per Companies Act	3,00,369.77	3,06,092.93
WDV as per Income Tax Act	2,76,686.30	2,88,651.71
Difference in WDV as per Companies Act and Income Tax Act	23,683.47	17,441.22
Enacted IT Rate	26%	26%
Deferred Tax Liabilities /(Assets)	6,157.69	4,534.71
Brought Forward Unabsorbed Depreciation	20,393.63	21,914.75
Brought Forward Business Loss	3,155.30	3,155.30
Enacted IT Rate	26%	26%
Deferred Tax Liabilities (Assets)	(6,122.72)	(6,518.21)
Closing DTL\\(DTA)	34.97	(1,983.51)
Total Opening DTL\\(DTA)	(1,983.51)	(2,163.97)

Total Closing DTL\\(DTA)	34.97	(1,983.51)
DTL\\(DTA) charged to Statement of Profit and Loss	2,018.48	180.46

Trade Payables

Particulars	As At 31st March 2025	As At 31st March 2024
	Rs.	Rs.
Trade payable		
Due To Micro and Small & Medium Enterprises	-	-
Due To Other Creditors	38,091.47	1,36,117.95
Total	38,091.47	1,36,117.95

Trade Payables Ageing as on 31st March 2025 :

Trade Payables Ageing as on 31st March 2024 :

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (44) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (44)

Disclosure of additional balance sheet notes explanatory [Text Block]

22.1 Analytical Ratios

As the Company is in pre-revenue generation stage, the variances and the conclusions drawn on the basis of above ratios may not reflect the correct view of the Financial status of the Company.

Notes :

a) For Debt-equity ratio (Total Debt/Shareholder's equity) : Debt includes long term borrowings and short term borrowings and shareholder's equity includes share capital and reserves & surplus as on 31st March 2025.

b) For Debt service coverage ratio (Earnings available for debt service/Debt Service) : Earnings Available for Debt service includes Profit before taxes increased by depreciation and Finance cost excluding finance charges and debt service includes Finance cost excluding finance charges and includes principal repayment on loans availed.

c) For return on equity ratio (Net Profit after taxes/Average shareholder's equity) : Average shareholder's equity is average of opening and closing of sumation of share capital and reserves & surplus.

d) For inventory turnover ratio (Cost of sales/Average inventory) : Cost of sales includes cost of materials consumed and increase/decrease in inventories as per note 16&17 respectively and average inventory is average of opening and closing invetory.

e) For trade receivables turnover ratio (Sales/Average trade receivables) : Sales includes net revenue from operations excluding duty drawback and average trade receivables is average of opening and closing trade receivables.

f) For trade payables turnover ratio (Purchases/Average trade payables) : Purchases includes purchases during the year and average trade payables is average of opening and closing trade payables.

g) For net capital turnover ratio (Sales/Average working capital) : Sales includes net revenue from operations excluding duty drawback and average working capital is current assets less current liabilities.

h) For return on capital employed (Earnings before interest and taxes/Capital employed) : Earnings before interest and taxes includes profit before tax increased by finance cost excluding finance charges and capital employed includes share capital & reserves and surplus as increased by debt and deferred tax has been reduced from the derived figure.

i) For return on investment (Net Profit after taxes/Average shareholder's equity) : Average shareholder's equity is average of opening and closing of sumation of share capital and reserves & surplus.

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

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

	01/04/2024 to 31/03/2025
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (45) [See below]
Disclosure of general information about company [TextBlock]	Textual information (46) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (47) [See below]

Textual information (45)

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

I. BUSINESS OVERVIEW:

The company is engaged in the business of manufacturing, dealing, developing, promoting, selling, reselling, marketing, and maintaining the hardware and software, unmanned vehicles, unmanned aerial vehicles, unmanned combat vehicles, missiles, glide bombs, gliders, micro lights, land, sea vehicles and airplanes, aerospace software and electronics, control systems, civil and military aerospace activity and civil and military aerospace, artificial intelligence related products and robotics, providing training and training equipment. Developing and selling hardware and software, developing & selling glide vehicles and related products, gliders, micro lights, land and sea vehicles and airplanes. Developing and providing aerospace software & electronics, control systems, Reselling & marketing of third-party solutions in all of the above areas, Developing and promoting artificial intelligence related products and robotics

II. SIGNIFICANT ACCOUNTING POLICIES:

• BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 133 read with Rule 7 to Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013.

All assets and liabilities has been classified as current or non-current as per company’s normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for procession and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

• USE OF ESTIMATES

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

• FIXED ASSETS – TANGIBLE

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including Freight, Duties, Taxes and other incidental expenses related to acquisition and installation.

• FIXED ASSETS – INTANGIBLE

Assets identified as Intangible assets are stated at cost including incidental expenses thereto, and are amortized over a predetermined period.

• INVENTORY:

Items of inventory are valued as cost or net realizable value whichever is lower

• DEPRECIATION:

Depreciation on tangible assets is provided on Written Down Value Method over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013. Depreciation and amortization methods, useful lives and residual values are reviewed periodically, at each financial year end. Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.

• REVENUE RECOGNITION

The company has not yet commenced sales ; hence, no revenue has been recognized. Revenue will be recognized at the point of sale, which occurs when goods are shipped or services are provided to customers. The company will disclose the date of commencement of sales and any material changes to this revenue recognition policy.
• EMPLOYEE BENEFITS / RETIREMENT BENEFITS:

Retirement benefits like gratuity, leave encashment etc. are not provided by the management as it is under no obligation to do so.

• TAXATION:

Provision for Current Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred tax resulting from the “timing difference” between book and taxable profits is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

• PROVISIONS AND CONTINGENCIES:

The company creates a provision when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made, where there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

• CASH AND CASH EQUIVALENT

Cash and cash equivalents in the balance sheet comprises cash at banks, cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

• BORROWING COST

Borrowing costs that are directly attributable to the acquisition/ construction of qualifying assets or for long-term project development are capitalized as part of their costs. Borrowing costs are considered as part of the asset cost when the activities that are necessary to prepare the assets for their intended use are in progress. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

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

• FOREIGN CURRENCY TRANSACTION

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing at the balance sheet date.

Exchange differences arising on the settlement of such transactions and on translation of monetary items are recognized in the Statement of Profit and Loss.

Non-monetary items are carried at historical cost and are not retranslated.

• GOVERNMENT GRANTS

Government grants related to revenue are recognized in the Statement of Profit and Loss on a systematic basis over the periods in which the related costs are incurred and are intended to be compensated.

Grants related to specific fixed assets are presented as a deduction from the gross value of the asset concerned or treated as deferred income and recognized over the useful life of the asset.

Grants that become receivable as compensation for expenses or losses incurred are recognized in the Statement of Profit and Loss in the period in which they become receivable.

O. EARNING PER SHARE

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Fort the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Textual information (46)

Disclosure of general information about company [Text Block]

BUSINESS OVERVIEW:

The company is engaged in the business of manufacturing, dealing, developing, promoting, selling, reselling, marketing, and maintaining the hardware and software, unmanned vehicles, unmanned aerial vehicles, unmanned combat vehicles, missiles, glide bombs, gliders, micro lights, land, sea vehicles and airplanes, aerospace software and electronics, control systems, civil and military aerospace activity and civil and military aerospace, artificial intelligence related products and robotics, providing training and training equipment. Developing and selling hardware and software, developing & selling glide vehicles and related products, gliders, micro lights, land and sea vehicles and airplanes. Developing and providing aerospace software & electronics, control systems, Reselling & marketing of third-party solutions in all of the above areas, Developing and promoting artificial intelligence related products and robotics

Textual information (47)

Disclosure of accounting policies explanatory [Text Block]

I. BUSINESS OVERVIEW:

The company is engaged in the business of manufacturing, dealing, developing, promoting, selling, reselling, marketing, and maintaining the hardware and software, unmanned vehicles, unmanned aerial vehicles, unmanned combat vehicles, missiles, glide bombs, gliders, micro lights, land, sea vehicles and airplanes, aerospace software and electronics, control systems, civil and military aerospace activity and civil and military aerospace, artificial intelligence related products and robotics, providing training and training equipment. Developing and selling hardware and software, developing & selling glide vehicles and related products, gliders, micro lights, land and sea vehicles and airplanes. Developing and providing aerospace software & electronics, control systems, Reselling & marketing of third-party solutions in all of the above areas, Developing and promoting artificial intelligence related products and robotics

II. SIGNIFICANT ACCOUNTING POLICIES:

• BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The Financial Statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis. These financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 133 read with Rule 7 to Companies (Accounts) Rules, 2014 and the other relevant provisions of the Companies Act, 2013.

All assets and liabilities has been classified as current or non-current as per company’s normal operating cycle and other criteria set out in the Schedule III to Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for procession and their realization in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

• USE OF ESTIMATES

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

• FIXED ASSETS – TANGIBLE

Fixed assets are stated at cost of acquisition and subsequent improvement thereto including Freight, Duties, Taxes and other incidental expenses related to acquisition and installation.

• FIXED ASSETS – INTANGIBLE

Assets identified as Intangible assets are stated at cost including incidental expenses thereto, and are amortized over a predetermined period.

• INVENTORY:

Items of inventory are valued as cost or net realizable value whichever is lower
• DEPRECIATION:

Depreciation on tangible assets is provided on Written Down Value Method over the useful lives of assets as prescribed under Schedule II of the Companies Act, 2013. Depreciation and amortization methods, useful lives and residual values are reviewed periodically, at each financial year end. Depreciation on intangible Assets are provided as per Accounting Standard 26 “Intangible Assets” issued by ICAI.

• REVENUE RECOGNITION

The company has not yet commenced sales ; hence, no revenue has been recognized. Revenue will be recognized at the point of sale, which occurs when goods are shipped or services are provided to customers. The company will disclose the date of commencement of sales and any material changes to this revenue recognition policy.

• EMPLOYEE BENEFITS / RETIREMENT BENEFITS:

Retirement benefits like gratuity, leave encashment etc. are not provided by the management as it is under no obligation to do so.

• TAXATION:

Provision for Current Tax is made after taking into consideration benefits admissible under the provisions of the Income Tax Act, 1961.

Deferred tax resulting from the “timing difference” between book and taxable profits is accounted for using the tax rates and laws that have been enacted or substantively enacted as on the balance sheet date.

• PROVISIONS AND CONTINGENCIES:

The company creates a provision when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made, where there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

• CASH AND CASH EQUIVALENT

Cash and cash equivalents in the balance sheet comprises cash at banks, cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of change in value.

Bank overdrafts are shown within borrowings in current liabilities in the balance sheet.

• BORROWING COST

Borrowing costs that are directly attributable to the acquisition/ construction of qualifying assets or for long-term project development are capitalized as part of their costs. Borrowing costs are considered as part of the asset cost when the activities that are necessary to prepare the assets for their intended use are in progress. Borrowing costs consist of interest and other costs that the Company incurs in connection with the borrowing of funds.

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

• FOREIGN CURRENCY TRANSACTION

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate prevailing at the balance sheet date.

Exchange differences arising on the settlement of such transactions and on translation of monetary items are recognized in the Statement of

Profit and Loss.

Non-monetary items are carried at historical cost and are not retranslated.

• GOVERNMENT GRANTS

Government grants related to revenue are recognized in the Statement of Profit and Loss on a systematic basis over the periods in which the related costs are incurred and are intended to be compensated.

Grants related to specific fixed assets are presented as a deduction from the gross value of the asset concerned or treated as deferred income and recognized over the useful life of the asset.

Grants that become receivable as compensation for expenses or losses incurred are recognized in the Statement of Profit and Loss in the period in which they become receivable.

O. EARNING PER SHARE

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

Fort the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

[201700] Notes - Government grants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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 Thousands of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]

Textual information (48)

Disclosure of employee benefits explanatory [Text Block]

Employee benefits expense

Particulars	For Year Ended 31st March 2025	For Year Ended 31st March 2024
	Rs.	Rs.
Salaries, wages & bonus	39,654.92	38,294.97
Contribution to ESIC	17.64	23.19
Contribution to Provident Fund	1,150.60	1,052.03
Staff welfare expenses	196.66	185.04
Total	41,019.81	39,555.23

Textual information (49)

Disclosure of employee benefits explanatory [Text Block]

Employee benefits expense

Particulars	For Year Ended 31st March 2025	For Year Ended 31st March 2024
	Rs.	Rs.
Salaries, wages & bonus	39,654.92	38,294.97
Contribution to ESIC	17.64	23.19
Contribution to Provident Fund	1,150.60	1,052.03
Staff welfare expenses	196.66	185.04
Total	41,019.81	39,555.23

[201600] Notes - Related party

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

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

Categories of related parties [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Air Marshal Shirish Baban Deo	Air Marshal Shirish Baban Deo	Mrs. Anjna Deo	Mrs. Anjna Deo
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACEPD8848D	ACEPD8848D	AIXPD4734F	AIXPD4734F
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	5,130	5,130	3,018.6	3,018.6
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

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

Categories of related parties [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Gautam Satish Kale	Mr. Gautam Satish Kale	Mr. Kartik Prafulla Kale	Mr. Kartik Prafulla Kale
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMHPK7173M	AMHPK7173M	ANYPK7694M	ANYPK7694M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Prafulla Kashinath Kale	Mr. Prafulla Kashinath Kale	Mr. Mahesh Panwar	Mr. Mahesh Panwar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACKPK1687K	ACKPK1687K	AFVPP0336C	AFVPP0336C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	7		8	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Rohit Satish Kale	Mr. Rohit Satish Kale	Mr. Dhananjay Chandrakant Vartak	Mr. Dhananjay Chandrakant Vartak
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ACQPK5764K	ACQPK5764K	AABPV3640A	AABPV3640A
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	9		10	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mrs. Usha Kale	Mrs. Usha Kale	Mrs. Deepali Kale	Mrs. Deepali Kale
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADOPK0161B	ADOPK0161B	ACUPK9159J	ACUPK9159J
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	11		12	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Chandraprakash Panwar	Mr. Chandraprakash Panwar	Mr. Narayan Singh Panwar	Mr. Narayan Singh Panwar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AGOPP7137M	AGOPP7137M	AFQPP4821B	AFQPP4821B
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	13		14	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Shailesh Joglekar	Mr. Shailesh Joglekar	JAIKA AUTOMOBILES AND FINANCE PVT LTD	JAIKA AUTOMOBILES AND FINANCE PVT LTD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ALJPJ1503F	ALJPJ1503F		
CIN of related party			U50100MH1981PTC025788	U50100MH1981PTC025788
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Associate	Associate
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	15		16	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	JAIKA MOTORS PRIVATE LIMITED	JAIKA MOTORS PRIVATE LIMITED	SHAKTI MECHTECH PRIVATE LIMITED	SHAKTI MECHTECH PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U50300MH1992PTC065232	U50300MH1992PTC065232	U36100RJ2020PTC070711	U36100RJ2020PTC070711
Description of nature of related party relationship	Associate	Associate	Associate	Associate
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	17		18	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Mr. Sanjay Mitra (IAS)	Mr. Sanjay Mitra (IAS)	Air Chief Marshal Pradeep Vasant Naik	Air Chief Marshal Pradeep Vasant Naik
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPM0997N	AAAPM0997N	ABPPN7975H	ABPPN7975H
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
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

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

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

Categories of related parties [Axis]	19	
	01/04/2024 to 31/03/2025	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	Lt. Gen. Dattatray B. Shekatkar	Lt. Gen. Dattatray B. Shekatkar
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AHOPS1462K	AHOPS1462K
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	refer - Disclosure of notes on related party - text Block	refer - Disclosure of notes on related party - text Block
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on related party explanatory [TextBlock]	Textual information (50) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (50)

Disclosure of notes on related party explanatory [Text Block]

Related Party Transactions

Information on Related Parties as required by Accounting Standard AS-18 “Related Party Disclosure” as under:-

a) Name of the Related Parties and Relationships

	Name of Related Party	Nature of Relationship
i.	Air Marshal Shirish Baban Deo (Retd.)	Chairman and Managing Director
iii.	Mrs. Anjna Deo	Director
iii.	Mr. Gautam Satish Kale	Director
iv.	Mr. Kartik Prafulla Kale	Relative of the Director
v.	Mr. Prafulla Kashinath Kale	Director
vi.	Mr. Rohit Satish Kale	Relative of the Director
vii.	Mr. Mahesh Panwar	Director
viii.	Mr. Dhananjay Chandrakant Vartak	Director
ix.	Mrs. Usha Kale	Relative of the Director
x.	Mrs. Deepali Kale	Relative of the Director
xi.	Mr. Chandraprakash Panwar	Relative of the Director
xii.	Mr. Narayan Singh Panwar	Relative of the Director
xiii.	Mr. Shailesh Joglekar	Director

xiv.	Jaika Motors Pvt Ltd	Associate Company
xv.	Jaika Automobiles & Finance Pvt Ltd	Associate Company
xvi.	Shakti MechTech Pvt Ltd	Associate Company
xvii.	Mr. Sanjay Mitra (IAS)	Additional Director
xviii.	Air Chief Marshal Pradeep Vasant Naik (Retd)	Additional Director
xix,	Lt. Gen. Dattatray B. Shekatkar (Redt)	Additional Director
xx.	Justice Rohit B. Deo	Relative of the Director

Transactions during the year with related parties

Name of the Related Parties	Relationship with the Company	Nature of Transactions	For Year Ended 31st March 2025	For Year Ended 31st March 2024
Air Marshall Shirish Baban Deo (Retd)	Chairman and Managing Director	Reimbursement of expenses	5,608.28	1,082.71
Remuneration	5,130.00	4,320.00		
Mrs Anjna Deo	Director	Reimbursement of expenses	4,621.89	642.86
Remuneration	3,018.60	2,160.00		
Mr Gautam Satish Kale	Director	Interest expense on short term borrowings	7,633.28	800.96
Loan and Interest Repaid (Short term Borrowings)	33,185.85	80.10		
Loan Taken (Short term Borrowings)	15,660.00	22,475.00		
Issue of Preference Share capital against loan	-	11,700.00		
Mr Kartik Prafulla Kale	Relative of the Director	Interest expense on short term borrowings	6,589.52	411.12
Loan and Interest Repaid (Short				

term Borrowings)	23,491.26	68.17		
Loan Taken (Short term Borrowings)	16,160.00	14,202.06		
Issue of Preference Share capital against loan	-	3,500.00		
Mr Prafulla Kashinath Kale	Director	Interest expense on short term borrowings	8,761.79	3,871.65
Loan and Interest Repaid (Short term Borrowings)	60,868.02	11,497.12		
Loan Taken (Short term Borrowings)	27,160.00	17,275.00		
Issue of Preference Share capital against loan	-	12,800.00		
Mr Rohit Satish Kale	Relative of the Director	Interest expense on short term borrowings	5,558.34	-
Loan and Interest Repaid (Short term Borrowings)	13,890.05	-		
Loan Taken (Short term Borrowings)	15,660.00	5,975.00		
Issue of Preference Share capital against loan	-	12,000.00		
Mr Mahesh Panwar	Director	Interest expense on short term borrowings	4,287.07	4,317.45
Loan and Interest Repaid (Short term Borrowings)	65,428.71	431.75		
Mr Chandraprakash Panwar	Relative of the Director	Interest expense on short term borrowings	1,493.46	1,398.60
Loan and Interest Repaid (Short term Borrowings)	15,149.35	13.99		
Mr Narayan Singh Panwar	Relative of the Director	Interest expense on short term borrowings	1,090.88	1,216.55
Loan and Interest Repaid (Short term Borrowings)	109.09	121.65		
Shakti MechTech Pvt Ltd	Associate Company	Interest expense on short term borrowings	7,438.16	4,033.03

Loan and Interest Repaid (Short term Borrowings)	743.82	403.30		
Mr. Shailesh Joglekar	Director	Rent Charges	4,024.08	4,093.11
Mr. Sanjay Mitra (IAS)	Additional Director	Consultancy Charges	600.00	-
Air Chief Marshal Pradeep Vasant Naik (Retd)	Additional Director	Consultancy Charges	600.00	-
Lt. Gen. Dattatray B. Shekatkar (Redt)	Additional Director	Consultancy Charges	600.00	-
Justice Rohit B. Deo	Relative of the Director	Professional fees	800.00	-
Jaika Automobiles & Finance Pvt Ltd	Associate Company	Purchase of Fixed Assets	5,165.56	-
Repairs and Insurance Charges	118.71	162.57		

Status of outstanding balance

Name of the Related Parties	Relationship with the Company	Nature of Transactions	For Year Ended 31st March 2025	For Year Ended 31st March 2024
Air Marshall Shirish Baban Deo (Retd)	Chairman and Managing Director	Loans	1,290.36	1,661.47
Mrs Anjna Deo	Director	Loans	87.98	243.25
Mr Gautam Satish Kale	Director	Loans	15,704.94	25,597.51
Loans transferred due to merger	23,530.73	23,530.73		
Mr Kartik Prafulla Kale	Relative of the Director	Loans	24,404.92	25,146.66
Loans transferred due to merger	22,281.73	22,281.73		
Mr Prafulla Kashinath Kale	Director	Loans	12,504.94	37,451.17
Loans transferred due to merger	26,399.98	26,399.98		
Mr Rohit Satish Kale	Relative of the Director	Loans	15,404.94	8,076.65

Loans transferred due to merger	23,445.08	23,445.08		
Mr Mahesh Panwar	Director	Loans	14,701.61	75,843.24
Mr Chandraprakash Panwar	Relative of the Director	Loans	10,912.83	24,568.72
Mr Narayan Singh Panwar	Relative of the Director	Loans	18,297.31	17,315.52
Shakti MechTech Pvt Ltd	Associate Company	Loans	59,824.08	53,129.73
Mrs Usha Kale	Relative of the Director	Loans transferred due to merger	2,150.88	2,150.88
Mrs Deepali Kale	Relative of the Director	Loans transferred due to merger	2,258.24	2,258.24
Jaika Motors Pvt Ltd	Associate Company	Balance transferred due to merger	2,376.26	2,376.26
Jaika Automobiles & Finance Pvt Ltd	Associate Company	Capital Advance	3,613.82	3,613.82

[201400] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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 Thousands of INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share explanatory [TextBlock]	Textual information (51) [See below]	
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-21,803.17	639.55
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-21,803.17	639.55

Textual information (51)

Disclosure of earnings per share explanatory [Text Block]

Earning Per Share

Particulars	For Year Ended 31st March 2025	For Year Ended 31st March 2024
	Rs.	Rs.
Profit / (Loss) attributable to Equity Shareholders	(21,803.17)	639.53
Weighted Average Number of Shares Outstanding at the end of the year	6,257.14	6,000.40
Basic Earning per Share	(3.48)	0.11

[202800] Notes - Subsidiary information

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

	01/04/2024 to 31/03/2025
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2025	31/03/2024
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, depreciation	(A) 0	(B) -4,534.71
Deferred tax asset, other	(C) 0	(D) 6,518.22
Total deferred tax assets	0	1,983.51
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	(E) 6,157.69	(F) 0
Deferred tax liability, other	(G) -6,122.72	(H) 0
Total deferred tax liabilities	34.97	0

Footnotes

(A) Deferred tax Liabilities/(Assets) : 0

(B) Deferred tax Liabilities/(Assets) : 4534.71

(C) Deferred Tax Liabilities/(Assets) : 0 Adjustment : 0

(D) Deferred Tax Liabilities/(Assets) : -6518.21 Adjustment : -0.01

(E) Deferred Tax Liabilities /(Assets) : 6157.69

(F) Deferred Tax Liabilities /(Assets) : 0

(G) Deferred Tax Liabilities (Assets) : -6122.72

(H) Deferred Tax Liabilities (Assets) : 0

[202400] Notes - Investments in associates

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

	01/04/2024 to 31/03/2025
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

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

	01/04/2024 to 31/03/2025
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

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

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

	01/04/2024 to 31/03/2025
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (52) [See below]

Textual information (52)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

Contingent Liability

Guarantee given by Bank & outstanding as on 31.03.2025 on behalf of the Company is Rs 6,00,000.00/(Rs in ‘000)

Payable for Capital Goods are subject to confirmations, reconciliation and adjustments as the project is yet to complete as on Balance sheet date.

[202700] Notes - Cash flow statements

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

	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (53) [See below]	
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	4,97,723.3	91,054.82
Total cash and cash equivalents	4,97,723.3	91,054.82

Textual information (53)

Disclosure of cash flow statement explanatory [Text Block]

CASH FLOW STATEMENT AS ON 31ST MARCH 2025

			(Amount in Rs. 000)
Sr. No.	Particulars	As at 31st March 2025	As at 31st March 2024
		Amount (Rs.)	Amount (Rs.)
1	Cash Flow Operating activities		
	(a) Net Profit/ (Loss) before exceptional items and taxes	(19,784.69)	820.00
	Adjustments :		
	Depreciation & amortization	42,928.30	49,428.59
	Foreign Exchange (Gain)/Loss		
	Interest and Finance costs	84,676.18	48,853.17
	Interest income	(10,769.92)	(6,148.36)
	(Profit)/Loss on Sale of Fixed Assets		-
	Operating Profit before Working Capital changes	97,049.87	92,953.40
	(b) Working capital changes :		
	- (Increase)/Decrease in Inventories	(1,89,138.67)	(3,07,003.60)
	- (Increase)/Decrease in Trade Receivables	-	-
	- (Increase)/Decrease in Short Term Loans & Advances	(55,883.75)	(1,28,206.83)
	- Increase/(Decrease) in Trade Payables	(98,026.48)	57,299.39

	- Increase/(Decrease) in Current Liabilities	10,231.98	1,22,991.11
	- (Increase)/Decrease in Current Assets	425.86	(226.58)
	Net cash from Operating Activities	(2,35,341.19)	(1,62,193.11)
	Less: Tax Paid		
	Net cash from Operating Activities	(2,35,341)	(1,62,193)
2	Cash Flow from Investing Activities		
	(a) Increase in Fixed Assets	(41,420.81)	(15,484.14)
	(b) (Increase)/Decrease in Other Non-current assets	3,740.90	(5,455.45)
	(c) (Increase)/Decrease in Other Non-current Investments	-	-
	(d) Interest Received	10,769.92	6,148.36
	(e) Sale Consideration for Assets Sold	-	-
	Net cash from Investing Activities	(26,910)	(14,791)
3	Cash Flow from Financing Activities		
	(a) Increase/(Decrease) in Long Term Borrowings	(3,95,600.01)	13,110.25
	(b) Interest and other Finance costs	(84,676.18)	(48,853.17)
	(c) Increase/(Decrease) in Short term borrowings	(1,14,290.04)	49,769.52
	(d) Issue of shares (Net)	15,55,301.79	40,000.00
	(e) Repayment of debentures	(2,91,815.90)	
	Net cash from Financing Activities	6,68,920	54,027

Net increase/(decrease) in cash and cash equivalents	4,06,668	(1,22,957.74)
Add : Cash and cash equivalents at the beginning of the period	91,054.82	16,261.74
Cash and cash equivalents at the end of the period	4,97,723.30	(1,06,696.00)

NOTES

1 . The above statement has been prepared following Indirect Method as per AS - 3.

2 . Proceeds of long term and other borrowings are shown net of repayments.

3 . Cash and Cash Equivalents represent Cash, Fixed deposits and Bank Balances only.

[100200] Statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Other income	36,485.09	10,798.37
Total revenue	36,485.09	10,798.37
Expenses [Abstract]		
Cost of materials consumed	8,019.71	1,41,439.79
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,72,281.99	-3,09,678.98
Employee benefit expense	41,019.81	39,555.23
Finance costs	84,676.18	48,853.17
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	42,928.3	49,428.59
Total depreciation, depletion and amortisation expense	42,928.3	49,428.59
CSR expenditure	0	0
Other expenses	(A) 51,907.77	(B) 40,380.57
Total expenses	56,269.78	9,978.37
Total profit before prior period items, exceptional items, extraordinary items and tax	-19,784.69	820
Total profit before extraordinary items and tax	-19,784.69	820
Total profit before tax	-19,784.69	820
Tax expense [Abstract]		
Deferred tax	(C) 2,018.48	(D) 180.45
Total tax expense	2,018.48	180.45
Total profit (loss) for period from continuing operations	-21,803.17	639.55
Total profit (loss) for period before minority interest	-21,803.17	639.55
Total profit (loss) for period	-21,803.17	639.55
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -3.48	[INR/shares] 0.11
Diluted earnings per equity share	[INR/shares] -3.48	[INR/shares] 0.11

Footnotes

(A) Other expenses : 51907.77 : 0

(B) Other expenses : 40380.58 : -0.01

(C) (2) Deferred tax : 2018.48 Adjustment : 0

(D) (2) Deferred tax : 180.46 Adjustment : -0.01

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	10,769.92	6,148.36
Total interest income on current investments	10,769.92	6,148.36
Total interest income	10,769.92	6,148.36
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	601.15	130.17
Income government grants subsidies	25,000	0
Miscellaneous other non-operating income	(A) 114.02	(B) 4,519.84
Total other non-operating income	25,715.17	4,650.01
Total other income	36,485.09	10,798.37
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	84,676.18	48,853.17
Total interest expense	84,676.18	48,853.17
Total finance costs	84,676.18	48,853.17
Employee benefit expense [Abstract]		
Salaries and wages	(C) 39,654.91	(D) 38,294.97
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	1,150.6	1,052.03
Total contribution to provident and other funds	1,150.6	1,052.03
Employee medical insurance expenses	17.64	23.19
Staff welfare expense	196.66	185.04
Total employee benefit expense	41,019.81	39,555.23
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	628.81	629.9
Rent	3,726	3,761.1
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	2,998.25	3,124.81
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	6,430.15	7,120.23
Telephone postage	22.97	25.27
Printing stationery	173.49	178.34
Travelling conveyance	7,355.9	4,947.28
Legal professional charges	18,204.65	13,185.1
Safety security expenses	1,152.54	1,155.17
Directors sitting fees	0	0
Donations subscriptions	101	198.49
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		

Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	100	100
Total payments to auditor	100	100
Miscellaneous expenses	(E) 11,014.01	(F) 5,954.88
Total other expenses	(G) 51,907.77	(H) 40,380.57

Footnotes

(A) Scrap Sale : 79.8 Liabilities no longer Payable : 0 Income tax Refund : 34.23 Adjustment : -0.01

(B) Scrap Sale : 0 Liabilities no longer Payable : 4502.1 Income tax Refund : 17.74 Adjustment : 0

(C) Salaries, wages & bonus : 39654.92 Adjustment : -0.01

(D) Salaries, wages & bonus : 38294.97 Adjustment : 0

(E) Water charges : 147.05 Job Charges : 36.45 Rates and Taxes : 405.86 License & Subscription : 300.41 Miscellaneous Expenses : 1469.56 Water Expense : 39.52 Communication Expenses : 310.06 Other Interest expenses : 0 Brokerage Expense : 139.15 Repairs and Maintenance : 1247.77 Business Promotion Expense : 5601.13 Office Expense : 1317.06 Adjustment : -0.01

(F) Water charges : 121.75 Job Charges : 13.68 Rates and Taxes : 37.78 License & Subscription : 140.33 Miscellaneous Expenses : 779.66 Water Expense : 34.85 Communication Expenses : 298.77 Other Interest expenses : 961.42 Brokerage Expense : 92 Repairs and Maintenance : 836.43 Business Promotion Expense : 1445.27 Office Expense : 1192.95 Adjustment : -0.01

(G) Other expenses : 51907.77 : 0

(H) Other expenses : 40380.58 : -0.01

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of work-in-progress	-1,72,281.99	-3,09,678.98
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,72,281.99	-3,09,678.98
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
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (54) [See below]	Textual information (55) [See below]

Textual information (54)

Disclosure of revenue explanatory [Text Block]

Other Income		(Amount in Rs. 000)
Particulars	For Year Ended 31st March 2025	For Year Ended 31st March 2024
	Rs.	Rs.
Scrap Sale	79.80	
Government Grant	25,000.00	
Foreign exchange gain	601.15	130.17
Liabilities no longer Payable	-	4,502.10
Interest income earned on:		
Fixed Deposits	10,769.92	6,148.36
Income tax Refund	34.23	17.74
Total	36,485.09	10,798.37

Textual information (55)

Disclosure of revenue explanatory [Text Block]

Other Income		(Amount in Rs. 000)
Particulars	For Year Ended 31st March 2025	For Year Ended 31st March 2024
	Rs.	Rs.
Scrap Sale	79.80	
Government Grant	25,000.00	
Foreign exchange gain	601.15	130.17
Liabilities no longer Payable	-	4,502.10
Interest income earned on:		
Fixed Deposits	10,769.92	6,148.36
Income tax Refund	34.23	17.74
Total	36,485.09	10,798.37

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	(A) SHIRISH BABAN DEO	ANJNA DEO	PRAFULLA KASHINATH KALE	GAUTAM SATISH KALE
Director identification number of key managerial personnel or director	08315155	08315154	00073775	00073979
Date of birth of key managerial personnel or director	24/09/1958	26/03/1961	07/01/1953	03/10/1980
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	M.Sc	B. Sc	B. Com, Diploma in Business Management	B.com, Diploma in Financial Management, PG Programme in Family Managed Business
Shares held by key managerial personnel or director	(B) [shares] 11,46,986	[shares] 0	(C) [shares] 1,62,080	(D) [shares] 1,62,060
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	5,130	3,018.6	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	5,130	3,018.6	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	5,130	3,018.6	0	0

Footnotes

(A) reappointed as Chairman and Managing Director of the Company with effect from 1st August 2024 in Board meeting held on 25th July 2025 subject to members approval taken on 30th September 2024

(B) Equity Shares

(C) 1,62,080 : Equity Shares 12,80,000 : Cumulative Redeemable Preference Shares

(D) 1,62,060 : Equity Shares 11,70,000 : Cumulative Redeemable Preference Shares

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

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	DHANANJAY CHANDRAKANT VARTAK	MAHESH PANWAR	SHAILESH JOGLEKAR	(A) PRADEEP VASANT NAIK
Director identification number of key managerial personnel or director	08257631	06702073	00078953	10943909
Date of birth of key managerial personnel or director	12/07/1958	03/08/1972	30/05/1966	01/01/0001
Designation of key managerial personnel or director	Director	Director	Director	Additional Director
Qualification of key managerial personnel or director	B.com. Post-Graduation Diploma in Marketing	B. Sc. and CA intermediate	B.com	Retired Air Chief Marshal
Shares held by key managerial personnel or director	[shares] 0	(B) [shares] 1,20,000	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Footnotes

(A) appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025

(B) Equity Shares

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

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

Key managerial personnels and directors [Axis]	9	10	11
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	(A) SANJAY MITRA	(B) DATTATRAY BALAJIRAO SHEKATKAR	SONALI CHINMAY MANKAR
Director identification number of key managerial personnel or director	05177838	02676828	
Permanent account number of key managerial personnel or director			BMCPA1545B
Date of birth of key managerial personnel or director	01/01/0001	19/03/1942	21/05/1995
Designation of key managerial personnel or director	Additional Director	Additional Director	Company Secretary
Qualification of key managerial personnel or director	Retired IAS and Ex-Defense Secretary	Retired Lieutenant General	CS, LL.B, B.com
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

Footnotes

(A) appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025

(B) appointed as an Additional Director by the Board of Directors of the Company in Board meeting held on 17th February 2025

[301000] Notes - Corporate social responsibility

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No