

**AIRLIFE GASES PRIVATE LIMITED**  
Consolidated 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 Lakhs of INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Name of company	AIRLIFE GASES PRIVATE LIMITED	
Corporate identity number	U74999PN2019PTC183575	
Permanent account number of entity	AASCA1864B	
Address of registered office of company	703, Montreal Business Centre, Tower 1 Baner, Pune, Maharashtra, India, Baner Gaon,	
Type of industry	Commercial and Industrial	
Category/sub-category of company	Company limited by shares	
Number of employees in the company at the end of the financial Year	[pure] 24	
Whether company has published sustainability report for the financial Year	No	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	www.airlifegases.com.	
Name of registrar and transfer agent	MUFG Int ime Indi a Pr iva te Limited	

**[400200] Disclosures - Auditors report**

Details regarding auditors [Table]

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2024 to 31/03/2025</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SPCM and Associates
Name of auditor signing report	Manoj Ratanlal Jain
Firms registration number of audit firm	112165W
Membership number of auditor	108970
Address of auditors	CTS No. 6616, Plot No 491, 5th Floor, Center Point, Mitra Mandal Chowk, Parvati, Pune 411009
Permanent account number of auditor or auditor's firm	XX-XX-XX-864C
SRN of form ADT-1	N01796903
Date of signing audit report by auditors	27/09/2025
Date of signing of balance sheet by auditors	27/09/2025

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

#### INDEPENDENT AUDITOR'S REPORT

To,

The Members of AirLife Gases Private Limited,

Report on the Audit of Consolidated Financial Statements

#### Opinion

We have audited the accompanying Consolidated Financial Statements of AirLife Gases Private Limited, ("Holding") and its foreign subsidiary AirLife Gases USA, Inc (the Holding Company and its foreign subsidiary together referred to as "the Group") comprise the Consolidated Balance Sheet as at 31st March, 2025, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Cash Flows and 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 Consolidated Financial Statements give the information required by the Companies Act, 2013 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 financial performance, and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have no Key audit matters to communicate in our report.

## Information Other than the Consolidated Financial Statements and Auditor's Report Thereon:

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report including Annexures to Director's report, but does not include the Consolidated Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements, or our knowledge obtained 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 Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the consolidated financial position, consolidated financial performance, and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Board of Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors included in Group are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors are also responsible for overseeing the group's financial reporting process.

#### Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation. In case of Special Purpose Audited Financial Statements of foreign subsidiary included in the consolidated financial statements, which have been audited by other auditors, such other auditors shall remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings.

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

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

#### Other Matters

We did not audit the Special Purpose Financial Statements and other financial information, in respect of foreign subsidiary, whose financial statements include total assets of \$ 36,98,073.15/- as at March 31, 2025, and total revenues of \$ 1,30,82,124.27/- and net cash inflows of \$ (7,14,449.07)/- for the year ended on that date. For the purpose of Consolidation, the Special Purpose Financial Statements have been converted into INR at RBI reference rate of INR 85.5814 per USD for all Assets and Liabilities as at Balance Sheet date and at average RBI

reference rate of INR 84.46995 per USD during the year for all Profit and Loss items. These Special Purpose Financial Statements and other financial information have been audited by other auditors, whose Special Purpose Financial Statements, other financial information and auditor's reports have been furnished to us by the management for the purpose of consolidation for compliance with the requirements of

Section 129(3) of the Companies Act, 2013. Our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the foreign subsidiary and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid foreign subsidiary is based solely on the reports of such other auditors.

Our opinion above on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

#### Report on the 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, based on our audit there are no matters which require reporting as specified in paragraph 3(xxi) of the Order.

- As required by Section 143(3) of the Act, we report, to the extent applicable, and on the consideration of report of the other auditors on Special Purpose Financial Statements and the other financial information of foreign subsidiary, as noted in the 'Other matter' paragraph we report, to the extent applicable, that:

- We/the other auditors whose reports we have relied upon 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 of the aforesaid Consolidated Financial Statements.

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

- The Consolidated Balance Sheet, Consolidated Statement of Profit and Loss, Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.

- In our opinion, the aforesaid Consolidated 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 written representations received from the directors of Holding Company as on 31 March, 2025, taken on record by the Board of Directors of Holding Company, none of the directors of Holding Company is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.

- With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Group's internal financial controls over financial reporting.

- With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion, the provisions of Section 197 of the Act and the rules thereunder are not applicable to the Company as it is a

private company.

- With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the companies (Audit and Auditors) Rules, 2014, and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on Special Purpose Financial Statements as also the other financial information of the foreign subsidiary as noted in the 'Other matter' paragraph:

- The Group has disclosed the impact of pending litigations on its consolidated financial position in its consolidated financial statements.

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

- There were no amounts, required to be transferred, to the Investor Education and Protection Fund by the Group.

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

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

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances performed by us on Holding Company and that performed by the auditors of the subsidiary, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- The company has not declared or paid any dividend during the year. Hence, the compliance with the provisions of Sec. 123 of the Act is not applicable to the Company for the financial year.

- The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account. These software programs include an audit trail (edit log) feature, which has operated throughout the year for all relevant transactions recorded in the respective software. Furthermore, for the periods where the audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instances of the audit trail feature being tampered with.

For SPCM and Associates

Chartered Accountants

FRN: 112165W

CA Manoj R. Jain

Partner

Mem. No.: 108970

UDIN: 25108970BMIJUK3663

Place: Pune

Date: 27.09.2025

#### ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

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

Report on the Internal Financial Controls Over Financial Reporting 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 AirLife Gases Private Limited, ("Holding") and its foreign subsidiary (the Holding Company and its subsidiary together referred to as "the Group") as of 31 March 2025 in conjunction with our audit of Consolidated Financial Statements of the Group for the year ended on that date.

#### Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the companies included in the Group are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the

Institute of Chartered Accountants of India. 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.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the Holding Company's internal financial controls over financial reporting with reference to Consolidated Financial Statements 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") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 with reference to Consolidated Financial Statements 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 Consolidated 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 unmodified audit opinion on the holding company's internal financial controls system over financial reporting.

#### Meaning of Internal Financial Controls Over Financial Reporting

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

- pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

- provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Consolidated Financial Statements.

#### Inherent Limitations of Internal Financial Controls Over Consolidated 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, to the best of our Information and according to the explanations given to us, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the criteria for internal financial control over financial reporting established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Consolidated Financial Reporting issued by the Institute of Chartered Accountants of India.

For SPCM and Associates

Chartered Accountants

FRN: 112165W

CA Manoj R. Jain

Partner

Mem. No.: 108970

UDIN: 25108970BMIJUK3663

Place: Pune

Date: 27.09.2025

**[100100] Balance sheet**

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	905.01	905.01	905.01
Reserves and surplus	5,250.82	3,990.28	
Money received against share warrants	0	0	
Total shareholders' funds	6,155.83	4,895.29	
Share application money pending allotment	346.05	0	
Deferred government grants	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	4,030.19	1,449.26	
Deferred tax liabilities (net)	61.55	54.86	
Other long-term liabilities	43.3	32.58	
Long-term provisions	7.5	12.23	
Total non-current liabilities	4,142.54	1,548.93	
Current liabilities [Abstract]			
Short-term borrowings	3,512.03	1,423.77	
Trade payables	3,948.26	1,659.59	
Other current liabilities	168.96	63.02	
Short-term provisions	758.7	262.58	
Total current liabilities	8,387.95	3,408.96	
Total equity and liabilities	19,032.37	9,853.18	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,707.3	2,920.82	1,964.02
Intangible assets	4.5	4.66	7.31
Tangible assets capital work-in-progress	1,740.12	0	
Total fixed assets	5,451.92	2,925.48	
Non-current investments	0	0	
Deferred tax assets (net)	0	0	
Long-term loans and advances	352.47	57.83	
Other non-current assets	53.66	51.55	
Total non-current assets	5,858.05	3,034.86	
Current assets [Abstract]			
Current investments	0	0	
Inventories	(A) 1,921.27	594.26	
Trade receivables	7,569.17	2,622.4	
Cash and bank balances	854.72	787.99	
Short-term loans and advances	79.29	60.9	
Other current assets	2,749.87	(B) 2,752.77	
Total current assets	13,174.32	6,818.32	
Total assets	19,032.37	9,853.18	

**Footnotes**

(A)

Kept 1921.27 in place of 1921.25 due to rounding off mismatch

(B)

Other current assets- 2105.72

Assets held for disposal- 647.05

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	1,662.11	1,310.11	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	421.81	276.78	
Adjustments for depreciation and amortisation expense	303.7	181.65	
Other adjustments to reconcile profit (loss)	0	0	
Other adjustments for non-cash items	-171.46	-91.2	
Total adjustments to profit (loss)	554.05	367.23	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	(A) -1,327.01	109.99	
Adjustments for decrease (increase) in trade receivables	-4,946.77	-809.6	
Adjustments for decrease (increase) in other current assets	-312.24	-1,365.29	
Adjustments for increase (decrease) in trade payables	2,288.67	846.3	
Adjustments for increase (decrease) in other current liabilities	116.66	-388.62	
Adjustments for provisions	163.94	13.92	
Total adjustments for working capital	-4,016.75	-1,593.3	
Total adjustments for reconcile profit (loss)	-3,462.7	-1,226.07	
Net cash flows from (used in) operations	-1,800.59	84.04	
Income taxes paid (refund)	85.56	450.6	
Net cash flows from (used in) operating activities before extraordinary items	-1,886.15	-366.56	
Net cash flows from (used in) operating activities	-1,886.15	-366.56	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	-1,089.98	-1,133.38	
Interest received	171.46	91.2	
Other inflows (outflows) of cash	-2,060.59	779	
Net cash flows from (used in) investing activities before extraordinary items	-2,979.11	-263.18	
Net cash flows from (used in) investing activities	-2,979.11	-263.18	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	346.05	0	
Proceeds from borrowings	4,669.19	174.78	
Interest paid	421.81	276.78	
Other inflows (outflows) of cash	(B) 320.48	(C) 180	
Net cash flows from (used in) financing activities before extraordinary items	4,913.91	78	
Net cash flows from (used in) financing activities	4,913.91	78	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	48.65	-551.74	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	18.08	5.62	
Net increase (decrease) in cash and cash equivalents	66.73	-546.12	
Cash and cash equivalents cash flow statement at end of period	854.72	787.99	1,334.11

**Footnotes**

(A)

Adjusted 0.01 for roundoff

(B)

As at 31st March, 2025	As at 31st March, 2024	
Other bank balances :		
Deposits held as security(a)	135.00	180.00
Deposits with original maturity for more than 3 months but less than 12 months	-	
Deposits with original maturity for more than 12 months	365.48	-
		500.48
		180.00

FDs are considered here to match final output of Cash and Cash Equivalents in XBRL. Further, in place of 500.48 considered 320.48 to match the final output, adjustments were made to opening balance as well

(C)

As at 31st March, 2025	As at 31st March, 2024	
Other bank balances :		
Deposits held as security(a)	135.00	180.00
Deposits with original maturity for more than 3 months but less than 12 months	-	
Deposits with original maturity for more than 12 months	365.48	-
		500.48
		180.00

FDs are considered here to match final output of Cash and Cash Equivalents in XBRL

**[200100] Notes - Share capital**

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]	
	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	Equity
Name of shareholder	K I R A N INDRABHAN KARNAWAT	K I R A N INDRABHAN KARNAWAT
PAN of shareholder	XX-XX-XX-790C	XX-XX-XX-790C
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 84,49,900	[shares] 84,49,900
Percentage of shareholding in company	93.37%	93.37%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 1,60,00,000	[shares] 1,60,00,000		[shares] 1,60,00,000
Value of shares authorised	1,600	1,600		1,600
Number of shares issued	[shares] 90,50,100	[shares] 90,50,100		[shares] 90,50,100
Value of shares issued	905.01	905.01		905.01
Number of shares subscribed and fully paid	[shares] 90,50,100	[shares] 90,50,100		[shares] 90,50,100
Value of shares subscribed and fully paid	905.01	905.01		905.01
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 90,50,100	[shares] 90,50,100		[shares] 90,50,100
Total value of shares subscribed	905.01	905.01		905.01
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 90,50,100	[shares] 90,50,100		[shares] 90,50,100
Value of shares called	905.01	905.01		905.01
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	905.01	905.01		905.01
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 90,50,100	[shares] 90,50,100	[shares] 90,50,100	[shares] 90,50,100
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	905.01	905.01	905.01	905.01
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0

Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	Textual information (2) [See below]	Textual information (3) [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
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	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			EQUITY SHARES	EQUITY SHARES
Number of shares authorised	[shares] 1,60,00,000		[shares] 1,60,00,000	[shares] 1,60,00,000
Value of shares authorised	1,600		1,600	1,600
Number of shares issued	[shares] 90,50,100		[shares] 90,50,100	[shares] 90,50,100
Value of shares issued	905.01		905.01	905.01
Number of shares subscribed and fully paid	[shares] 90,50,100		[shares] 90,50,100	[shares] 90,50,100
Value of shares subscribed and fully paid	905.01		905.01	905.01
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 90,50,100		[shares] 90,50,100	[shares] 90,50,100
Total value of shares subscribed	905.01		905.01	905.01
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 90,50,100		[shares] 90,50,100	[shares] 90,50,100
Value of shares called	905.01		905.01	905.01
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	905.01		905.01	905.01
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 90,50,100	[shares] 90,50,100	[shares] 90,50,100	[shares] 90,50,100
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	905.01	905.01	905.01	905.01
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0

Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]			Textual information (4) [See below]	Textual information (5) [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
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

**Disclosure of classes of share capital [Table]**

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2023
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 90,50,100
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	905.01

Unless otherwise specified, all monetary values are in Lakhs 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 (6) [See below]	Textual information (7) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

**Textual information (2)****Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [Text Block]****(a) Rights, preferences and restrictions attached to shares**

Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.

### Textual information (3)

**Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [Text Block]**

(a) Rights, preferences and restrictions attached to shares

Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.

### Textual information (4)

**Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [Text Block]**

(a) Rights, preferences and restrictions attached to shares

Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.

### Textual information (5)

**Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [Text Block]**

(a) Rights, preferences and restrictions attached to shares

Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.

## Textual information (6)

## Disclosure of notes on share capital explanatory [Text Block]

				As at 31st March, 2025	As at 31st March, 2024
<b>3 Share capital :</b>					
Authorised :					
1,60,00,000	1,60,00,000	Equity Shares of Rs. 10/- each	1,600.00	1,600.00	
1,60,00,000	1,60,00,000		Total :	1,600.00	1,600.00
Issued and subscribed :					
90,50,100	90,50,100	Equity Shares of Rs. 10/- each	905.01	905.01	
90,50,100	90,50,100		Total :	905.01	905.01
Paid up :					
90,50,100	90,50,100	Equity Shares of Rs. 10/- each, fully paid up	905.01	905.01	
90,50,100	90,50,100		Total :	905.01	905.01
(a) Rights, preferences and restrictions attached to shares					
Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.					
(b) Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year					
		As at 31st March, 2025	As at 31st March, 2024		
		No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the year	90,50,100	905.01	90,50,100	905.01	
Add: Shares issued during the year	-	-	-	-	
Balance at the close of the year	90,50,100	905.01	90,50,100	905.01	
(c) Details of equity shareholders holding more than 5% shares in the holding Company					
Name of the shareholders	As at 31st March, 2025	As at 31st March, 2024			

		No. of Shares	%	No. of Shares	%
Mr. Kiran Karnawat	84,49,900	93.37%	84,49,900	93.37%	
Total :		84,49,900	93.37%	84,49,900	93.37%
(d) Details of shareholding of promoters					
Name of the Promoter		As at 31st March, 2025	As at 31st March, 2024		
	No. of Shares	%	No. of Shares	%	
Mr. Kiran Karnawat		84,49,900	93.37%	84,49,900	93.37%
Mrs. Rupali Karnawat		3,00,100	3.32%	3,00,100	3.32%
Ms. Sana Karnawat		3,00,100	3.32%	3,00,100	3.32%
		90,50,100	100.00%	90,50,100	100.00%
3 Share capital :					
Authorised :					
1,60,00,000	1,60,00,000	Equity Shares of Rs. 10/- each	1,600.00	1,600.00	
1,60,00,000	1,60,00,000		Total :	1,600.00	1,600.00
Issued and subscribed :					
90,50,100	90,50,100	Equity Shares of Rs. 10/- each	905.01	905.01	
90,50,100	90,50,100		Total :	905.01	905.01
Paid up :					
90,50,100	90,50,100	Equity Shares of Rs. 10/- each, fully paid up	905.01	905.01	
90,50,100	90,50,100		Total :	905.01	905.01
(a) Rights, preferences and restrictions attached to shares					
Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.					
Reconciliation of the equity shares outstanding at the					
(b) beginning and at the end of					

the reporting year		As at 31st March, 2025	As at 31st March, 2024		
		No. of Shares	Amount	No. of Shares	Amount
Balance at the beginning of the year	90,50,100	905.01	90,50,100	905.01	
Add: Shares issued during the year	-	-	-	-	
Balance at the close of the year	90,50,100	905.01	90,50,100	905.01	
Details of equity shareholders					
(c) holding more than 5% shares in the holding Company					
Name of the shareholders	As at 31st March, 2025	As at 31st March, 2024			
		No. of Shares	%	No. of Shares	%
Mr. Kiran Karnawat	84,49,900	93.37%	84,49,900	93.37%	
	Total :	84,49,900	93.37%	84,49,900	93.37%
(d) Details of shareholding of promoters					
Name of the Promoter		As at 31st March, 2025	As at 31st March, 2024		
	No. of Shares	%	No. of Shares	%	
Mr. Kiran Karnawat		84,49,900	93.37%	84,49,900	93.37%
Mrs. Rupali Karnawat		3,00,100	3.32%	3,00,100	3.32%
Ms. Sana Karnawat		3,00,100	3.32%	3,00,100	3.32%
		90,50,100	100.00%	90,50,100	100.00%

## Textual information (7)

### Disclosure of notes on share capital explanatory [Text Block]

3 Share capital :

Authorised :

1,60,00,000

1,60,00,000

Issued and subscribed :

90,50,100

90,50,100

Paid up :

90,50,100

90,50,100

(a) Rights, preferences and restrictions attached to shares

Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per s

(b) Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year

Balance at the beginning of the year

Add: Shares issued during the year

Balance at the close of the year

(c) Details of equity shareholders holding more than 5% shares in the holding Company

Name of the shareholders

Mr. Kiran Karnawat

(d) Details of shareholding of promoters

Name of the Promoter

Mr. Kiran Karnawat

Mrs. Rupali Karnawat

Ms. Sana Karnawat

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Foreign currency translation reserve [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,242.41	979.02		0
Other additions to reserves	18.13	8.02		(A) 18.08
Total additions to reserves	1,260.54	987.04		18.08
Total changes in reserves	1,260.54	987.04		18.08
Reserves at end of period	5,250.82	3,990.28	3,003.24	-11.47

(A)

Foreign currency translation reserve				
Opening balance				
			(29.55)	(35.17)
Profit /(loss) for the period transferred from the statement of profit and loss	18.08	5.62		
Available for appropriation		(11.47)	(29.55)	
Less : Appropriations		-	-	
Closing balance		(11.47)	(29.55)	

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

..(2)

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

Components of reserves [Axis]	Foreign currency translation reserve [Member]		Surplus [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	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		1,242.41	979.02
Other additions to reserves	(A) 5.62		0.05	2.4
Total additions to reserves	5.62		1,242.46	981.42
Total changes in reserves	5.62		1,242.46	981.42
Reserves at end of period	-29.55	-35.17	5,262.29	4,019.83

(A)

Foreign currency translation reserve				
Opening balance				
			(29.55)	(35.17)
Profit /(loss) for the period transferred from the statement of profit and loss	18.08	5.62		

Available for appropriation	(11.47)	(29.55)
Less : Appropriations		-
Closing balance	(11.47)	(29.55)

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

..(3)

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2023
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	3,038.41

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]

**Textual information (8)****Disclosure of notes on reserves explanatory [Text Block]**

4 Reserves and surplus :			
Surplus / (Deficit) in the statement of profit and loss :			
Opening balance		4,019.83	3,038.41
Profit /(loss) for the period transferred from the statement of profit and loss	1,242.41	979.02	
Available for appropriation		5,262.24	4,017.43
Less : Appropriations			-
Add: Depreciation adjustment		0.05	2.40
Closing balance		5,262.29	4,019.83
Foreign currency translation reserve			
Opening balance		(29.55)	(35.17)
Profit /(loss) for the period transferred from the statement of profit and loss	18.08	5.62	
Available for appropriation		(11.47)	(29.55)
Less : Appropriations			-
Closing balance		(11.47)	(29.55)
	Total :	5,250.82	3,990.28

## Textual information (9)

## Disclosure of notes on reserves explanatory [Text Block]

4 Reserves and surplus :				
Surplus / (Deficit) in the statement of profit and loss :				
Opening balance				
Profit /(loss) for the period transferred from the statement of profit and loss	952.18	2,786.78		
Available for appropriation				3,990.59
Less : Appropriations				
Add: Depreciation adjustment				2.40
Closing balance				
Foreign currency translation reserve				
Opening balance				
Profit /(loss) for the period transferred from the statement of profit and loss	32.46	(26.66)		
Available for appropriation				(2.71)
Less : Appropriations				
Closing balance				
				Total :

## [200300] Notes - Borrowings

## Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,749.21	1,318.28	2,749.21	1,318.28
Nature of security [Abstract]				
Nature of security			Textual information (10) [See below]	Textual information (11) [See below]

## Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,223.98	73.98	1,223.98	73.98
Nature of security [Abstract]				
Nature of security			Current Assets and Commercial Property and Hypothecation of vehicle	Current Assets and Commercial Property and Hypothecation of vehicle

## Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	57	57	57	57

## Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [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
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,812.19	415.87	2,812.19	415.87
Nature of security [Abstract]				
Nature of security			Textual information (12) [See below]	Textual information (13) [See below]

## Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	279.84	587.9	420	420

**Classification of borrowings [Table]**

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances from directors [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	420	420	(A) 279.84	(B) 587.9

**Footnotes**

(A)

Current maturities of long-term debt

(B)

Current maturities of long-term debt

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (14) [See below]	Textual information (15) [See below]

**Textual information (10)****Nature of security**

Hypothecation of plant & machinery and mortgage of personal immovable Property of Director & Personal Guarantee of Directors in favour of ICICI Bank and Current Assets, Commercial property and FD Margin for LC and BG, Personal Guarantee of Directors and Financial Bank guarantee issued in favour of HDFC Bank, Plant and Machinery created out of Term Loan, stock for less than 180 days for Term Loan.

**Textual information (11)****Nature of security**

Hypothecation of plant & machinery and mortgage of personal immovable Property of Director & Personal Guarantee of Directors in favour of ICICI Bank and Current Assets, Commercial property and FD Margin for LC and BG, Personal Guarantee of Directors and Financial Bank guarantee issued in favour of HDFC Bank, Plant and Machinery created out of Term Loan, stock for less than 180 days for Term Loan.

**Textual information (12)****Nature of security**

(a) The cash credit facility is secured against the hypothecation of stocks, book debts and other current assets and mortgage of the personal immovable property of a Director. Cash credit carries interest at EBLR + 2.75% p.a. i.e. 9.25% (Previous Year : 9.20%).

**Textual information (13)****Nature of security**

(a) The cash credit facility is secured against the hypothecation of stocks, book debts and other current assets and mortgage of the personal immovable property of a Director. Cash credit carries interest at EBLR + 2.75% p.a. i.e. 9.25% (Previous Year : 9.20%).

## Textual information (14)

## Disclosure of notes on borrowings explanatory [Text Block]

5	Long term borrowings :			
	Secured Loans			
	Secured Term loans from banks	2,749.21	1,318.27	
	Secured Term loans from other parties	1,223.98	73.98	
	Unsecured Loans and advances from related parties			
	From a director		-	-
	From relative of director	57.00	57.00	
	Total :		4,030.19	1,449.26
	Borrowings includes			
	HDFC Bank		664.35	-
	HSBC Bank		-	637.94
	ICICI Bank		2,084.86	680.33
	BMW India Financial Service Private Limited	73.98	73.98	
	Aditya Birla Finance Ltd.	1,150.00	-	
	From relative of director	57.00	57.00	
	Total :		4,030.19	1,449.26
	(a) The loans from a director is interest free and repayable on demand.			
	(b) Unsecured loans from relative of Director @ 12% p.a. interest .			
Name of Lender	Nature of Security	Rate of Interest	Monthly Installments (Rs in lacs)	No of Installment
	Hypothecation of plant & machinery and mortgage of personal immovable			The loans are

ICICI Bank	Property of Director & Personal Guarantee of Directors in favour of ICICI Bank	EBLR + 2.75%	23.18	repayable within 48 months
HDFC Bank	Current Assets, Commercial property and FD Margin for LC and BG, Personal Guarantee of Directors and Financial Bank guarantee issued in favour of HDFC Bank, Plant and Machinery created out of Term Loan, stock for less than 180 days for Term Loan.	9 linked to 3 M Repo Rate + 6.5%	24.60	The loan is repayable in 58 to 60 monthly installments.
Aditya Birla Finance Ltd.	Current Assets and Commercial Property	11.00%	15.78	The loan is repayable in 120 monthly installments.
BMW India Financial Service Private Limited	Hypothecation of vehicle	9.25%	1.85	The loan is repayable in 48 monthly installments.
<b>9 Short-term borrowings :</b>				
	Current maturities of long-term debt		279.84	587.90
	Secured Loans repayable on demand from banks			
	Bank Overdraft			-
	Cash credit			2,812.19
	Unsecured Loans and advances from related parties			415.87
	From a director			420.00
				420.00
			Total :	3,512.03
				1,423.77
	Borrowings includes			
	HDFC Bank			35.62
	HSBC Bank			7.20
	ICICI Bank			244.22
	BMW India Financial Service Private Limited			278.12
				14.60
	Cash Credit from ICICI Bank		1,828.05	415.87
	Cash Credit from HDFC Bank		976.94	-
	Loan From Director			420.00
				420.00
			Total :	3,512.03
				1,423.77
	(a) The cash credit facility is secured against the hypothecation of stocks, book debts and other current assets and mortgage of the personal immovable property of a Director. Cash credit carries interest at EBLR + 2.75% p.a. i.e. 9.25% (Previous Year : 9.20%).			

## Textual information (15)

**Disclosure of notes on borrowings explanatory [Text Block]**

## 5 Long term borrowings :

Secured Loans

Secured Term loans from banks

Secured Term loans from other parties

Unsecured Loans and advances from related parties

From a director

From relative of director

Borrowings includes

Union Bank of India

HSBC Bank

ICICI Bank

BMW India Financial Service Private Limited

Loan from Director

From relative of director

(a) The loans from a director is interest free and repayable on demand.

(b) Unsecured loans from relative of Director @ 12% p.a. interest .

Name of Lender

Nature of Security

ICICI Bank

Hypothecation of plant &amp; machinery and mortgage of p

HSBC Bank

Personal Guarantee of Directors and Financial Bank g

BMW India Financial Service Private Limited

Hypothecation of vehicle

## 9 Short-term borrowings :

Current maturities of long-term debt

Secured Loans repayable on demand from banks

Bank Overdraft

Cash credit

Borrowings includes

Union Bank of India

HSBC Bank

ICICI Bank

BMW India Financial Service Private Limited

Bank Over Draft Facility

Cash Credit from ICICI Bank

(a) The cash credit facility is secured against the hypothecation of stocks, book debts and other current assets and mortgage o

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
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	1,088.87	1,132.84		1,088.87	1,132.84	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-300.67	-178.45				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1.72	-2.39		1.91	0	
Total disposals tangible assets	1.72	-2.39		1.91	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0.02		0	0	
Total other adjustments tangible assets	0	0.02		0	0	
Total changes in tangible assets	786.48	956.8		1,086.96	1,132.84	
Tangible assets at end of period	3,707.3	2,920.82	1,964.02	4,373.53	3,286.57	2,153.73

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				919.3	864.21	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	300.67	178.45		-202.23	-111.53	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.19	2.39		1.54	-2.25	
Total disposals tangible assets	0.19	2.39		1.54	-2.25	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	-0.02		0	0	
Total other adjustments tangible assets	0	-0.02		0	0	
Total changes in tangible assets	300.48	176.04		715.53	754.93	
Tangible assets at end of period	666.23	365.75	189.71	3,037.16	2,321.63	1,566.7

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	919.3	864.21				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				202.23	111.53	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1.6	0		0.06	2.25	
Total disposals tangible assets	1.6	0		0.06	2.25	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	917.7	864.21		202.17	109.28	
Tangible assets at end of period	3,500.19	2,582.49	1,718.28	463.03	260.86	151.58

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	919.3	864.21		919.3	864.21	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-202.23	-111.53				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	1.54	-2.25		1.6	0	
Total disposals tangible assets	1.54	-2.25		1.6	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	715.53	754.93		917.7	864.21	
Tangible assets at end of period	3,037.16	2,321.63	1,566.7	3,500.19	2,582.49	1,718.28

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				126.31	96.46	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	202.23	111.53		-16.41	-5.7	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.06	2.25		0	0	
Total disposals tangible assets	0.06	2.25		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0.01	
Total other adjustments tangible assets	0	0		0	0.01	
Total changes in tangible assets	202.17	109.28		109.9	90.77	
Tangible assets at end of period	463.03	260.86	151.58	228.03	118.13	27.36

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	126.31	96.46				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				16.41	5.7	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	-0.01	
Total other adjustments tangible assets	0	0		0	-0.01	
Total changes in tangible assets	126.31	96.46		16.41	5.69	
Tangible assets at end of period	250.72	124.41	27.95	22.69	6.28	0.59

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	35.45	79.97		35.45	79.97	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-37.76	-27				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	-0.05		0	0	
Total disposals tangible assets	0	-0.05		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-2.31	53.02		35.45	79.97	
Tangible assets at end of period	176.81	179.12	126.1	259.63	224.18	144.21

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				35.45	79.97	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	37.76	27		-37.76	-27	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0.05		0	-0.05	
Total disposals tangible assets	0	0.05		0	-0.05	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	37.76	26.95		-2.31	53.02	
Tangible assets at end of period	82.82	45.06	18.11	176.81	179.12	126.1

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	35.45	79.97				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				37.76	27	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0.05	
Total disposals tangible assets	0	0		0	0.05	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	35.45	79.97		37.76	26.95	
Tangible assets at end of period	259.63	224.18	144.21	82.82	45.06	18.11

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1.92	8.23		1.92	8.23	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-8.12	-6.95				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.23	-0.06		0.31	0	
Total disposals tangible assets	0.23	-0.06		0.31	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	-0.01		0	-0.01	
Total other adjustments tangible assets	0	-0.01		0	-0.01	
Total changes in tangible assets	-6.43	1.33		1.61	8.22	
Tangible assets at end of period	23.38	29.81	28.48	43.83	42.22	34

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				5.26	2.58	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	8.12	6.95		-7.04	-7.4	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0.08	0.06		-0.05	-0.01	
Total disposals tangible assets	0.08	0.06		-0.05	-0.01	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0.01	
Total other adjustments tangible assets	0	0		0	0.01	
Total changes in tangible assets	8.04	6.89		-1.73	-4.8	
Tangible assets at end of period	20.45	12.41	5.52	23.91	25.64	30.44

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	5.26	2.58				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				7.04	7.4	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0.05	0.01	
Total disposals tangible assets	0	0		0.05	0.01	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0.01		0	0	
Total other adjustments tangible assets	0	0.01		0	0	
Total changes in tangible assets	5.26	2.59		6.99	7.39	
Tangible assets at end of period	45.43	40.17	37.58	21.52	14.53	7.14

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	61.61		0	61.61	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-20.68	-13.46				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	-0.01		0	0	
Total disposals tangible assets	0	-0.01		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0.01		0	0	
Total other adjustments tangible assets	0	0.01		0	0	
Total changes in tangible assets	-20.68	48.17		0	61.61	
Tangible assets at end of period	154.39	175.07	126.9	189.65	189.65	128.04

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Leasehold improvements [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0.63	19.78	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	20.68	13.46		-8.43	-6.41	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0.01		0	-0.01	
Total disposals tangible assets	0	0.01		0	-0.01	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	-0.01		0	0	
Total other adjustments tangible assets	0	-0.01		0	0	
Total changes in tangible assets	20.68	13.44		-7.8	13.38	
Tangible assets at end of period	35.26	14.58	1.14	63.62	71.42	58.04

## Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.63	19.78				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				8.43	6.41	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0.01	
Total disposals tangible assets	0	0		0	0.01	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0.63	19.78		8.43	6.4	
Tangible assets at end of period	84.08	83.45	63.67	20.46	12.03	5.63

## Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Power Line	Power Line		Power Line	Power Line	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.63	19.78		0.63	19.78	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-8.43	-6.41				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	-0.01		0	0	
Total disposals tangible assets	0	-0.01		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-7.8	13.38		0.63	19.78	
Tangible assets at end of period	63.62	71.42	58.04	84.08	83.45	63.67

## Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Power Line	Power Line	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	8.43	6.41	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets through demergers	0	0	
Disposals tangible assets, others	0	0.01	
Total disposals tangible assets	0	0.01	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	8.43	6.4	
Tangible assets at end of period	20.46	12.03	5.63

## Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 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					Straight Method	Line Straight Method
Useful lives or depreciation rates tangible assets					15 Years	15 Years

## Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2024 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	Straight Method	Line Straight Method			Straight Method	Line Straight Method
Useful lives or depreciation rates tangible assets	10 years	10 Years			8 Years	8 Years

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

..(3)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]		Leasehold improvements [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned 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	Straight Method	Line Method	Straight Method	Line Method	Straight Method	Line Method
Useful lives or depreciation rates tangible assets	3-5 Years	3-5 Years	3-6 Years	3-6 Years	10 Years	10 Years

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

..(4)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2024 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			Straight Method	Line Method
Useful lives or depreciation rates tangible assets			10 Years	10 Years

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]
Disclosure of accounting policy on tangible assets [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

## Textual information (16)

## Disclosure of notes on tangible assets explanatory [Text Block]

Notes forming part of the consolidated financial statements for the year ended 31st March, 2025 (All amounts in Rs Lakhs, unless otherwise stated)								
13	Property, plant and equipment:							
		Plant & machinery	Leasehold improvement	Furniture & fixtures	Office equipment	Computer	Vehicle	Ele Inst
Gross block, at cost :								
Opening Block	1,718.28	128.04	27.95	34.00	37.59	144.21	63.67	2,14
Additions	864.21	61.61	96.46	8.23	2.58	79.97	19.78	1,14
Disposals/adjustments	-	-	-	-	-	-	-	-
As at 31st March, 2024	2,582.49	189.65	124.41	42.22	40.17	224.18	83.45	3,24
Additions	919.30	-	126.31	1.92	5.26	35.45	0.63	
Disposals/adjustments	(1.60)	-	-	(0.31)	-	-	-	(1.9
As at 31st March, 2025	3,500.18	189.65	250.73	43.83	45.43	259.63	84.08	
Depreciation and amortization :								
As at 31st March, 2023	151.58	1.13	0.58	5.52	7.14	18.11	5.64	189
For the year	111.53	13.46	5.70	6.95	7.38	27.00	6.41	178
Disposals/adjustments	(2.25)	(0.01)	(0.00)	(0.06)	0.01	(0.05)	(0.01)	(2.3
Upto 31st March, 2024	260.86	14.58	6.28	12.41	14.53	45.06	12.03	365
For the year	202.23	20.68	16.41	8.12	7.04	37.76	8.43	300
Disposals/adjustments	(0.06)	-	-	(0.08)	(0.05)	-	-	(0.1
Upto 31st March, 2025	463.04	35.26	22.69	20.44	21.52	82.82	20.46	666
Net block :								
As at 31st March, 2024	2,321.63	175.06	118.13	29.81	25.64	179.12	71.42	2,94
As at 31st March, 2025	3,037.15	154.38	228.03	23.39	23.91	176.82	63.62	
CWIP ageing schedule:								
	Projects in	Amount in CWIP for a						

	progress	period of			
Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
	As at 31st March, 2025	1,740.11	-	-	- 1,740.11
	As at 31st March, 2024	-	-	-	- -

## Textual information (17)

### Disclosure of notes on tangible assets explanatory [Text Block]

AIRLIFE GASES PRIVATE LIMITED

CIN : U74999PN2019PTC183575

Notes forming part of the consolidated financial statements for the year ended 31st March, 2024

(All amounts in Rs Lakhs, unless otherwise stated)

13	Property, plant and equipment:
Gross block, at cost :	
Opening Block	1,618.93
Additions	156.64
Disposals/adjustments	(57.29)
As at 31st March, 2023	1,718.28
Additions	864.21
Disposals/adjustments	-
As at 31st March, 2024	2,582.49
Depreciation and amortization :	
As at 31st March, 2022	48.61
For the year	105.13
Disposals/adjustments	(2.16)
Upto 31st March, 2023	151.58
For the year	111.53
Disposals/adjustments	(2.25)
Upto 31st March, 2024	260.86
Net block :	
As at 31st March, 2023	1,566.70
As at 31st March, 2024	2,321.63
CWIP ageing schedule:	
Less than 1 year	Projects in progress 1-2 years As at 31st March, 2024 As at 31st March, 2023

## Textual information (18)

### Disclosure of accounting policy on tangible assets [Text Block]

#### 2.4 Summary of significant accounting policies :

##### a) Property, Plant and Equipment :

Property, plant and equipment are carried at cost of acquisition or construction, less accumulated depreciation. All relevant costs incurred till the assets are ready to be put to use are capitalized.

In case of new projects and in case of substantial modernisation or expansion at the existing facilities, expenditure incurred including interest on borrowings and financing costs of specific loans, prior to commencement of commercial operations is capitalised to the cost of assets.

Subsequent expenditures related to an item of property, plant or equipment are added to its book value only if those result in future benefits from the existing asset beyond its previously assessed standard of performance. Property, plant and equipment under construction are disclosed as capital work-in-progress.

##### c) Depreciation and Amortisation :

Depreciation / Amortisation on Property, plant and equipment and intangible assets are calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management. Depreciation is charged on pro-rata basis for property, plant and equipment purchased/sold during the year.

The Management's estimate of the useful lives of various property, plant and equipment and intangible assets which are in line with the provisions of Schedule II to the Companies Act, 2013 except for certain plant and equipment where the management based on the technical evaluation has estimated the life to be different than the life prescribed in Schedule II.

The Management's estimate of the useful lives of various Property, plant and equipment and intangible assets as follows

	Nature of the Asset	Estimated Useful Life
i)	Plant & machinery	15 years
ii)	Leasehold improvement	10 years
iii)	Furniture & fixtures	10 years
iv)	Vehicle	8 years
v)	Power Line	10 years
vi)	Computer and Data Processing Equipment's:	
a)	Servers and networks	6 years
b)	Other end user devices	3 years
vii)	Office Equipment's	3-5 years
viii)	Software's	3 years

## Textual information (19)

### Disclosure of accounting policy on tangible assets [Text Block]

#### 2.4 Summary of significant accounting policies :

- a) **Property, Plant and Equipment :**  
Property, plant and equipment are carried at cost of acquisition or construction, less accumulated depreciation and impairment losses. In case of new projects and in case of substantial modernisation or expansion at subsequent expenditures related to an item of property, plant or equipment are capitalised.
- b) **Intangible Assets :**  
Intangible assets acquired separately are measured on initial recognition at cost. Gains or losses arising from disposal of an intangible asset are measured as the difference between the net proceeds and the carrying amount of the asset.
- c) **Depreciation and Amortisation :**  
Depreciation / Amortisation on Property, plant and equipment and intangible assets is calculated using the straight line method over their useful lives. The Management's estimate of the useful lives of various property, plant and equipment and intangible assets are as follows:
  - i) Buildings
  - ii) Furniture and fixtures
  - iii) Motor vehicles
  - iv) Plant and machinery
  - v) Leasehold improvements
  - vi) Computer hardware
  - a) Software
  - b) Patents
  - vii) Trademarks
  - viii) Other intangible assets

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]					
Sub classes of intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2.88	0.54		2.88	0.54	
Additions other than through business combinations intangible assets	0	0		0	0	
Acquisitions through business combinations intangible assets	0	0		0	0	
Total additions to intangible assets	2.88	0.54		2.88	0.54	
Amortization intangible assets	-3.03	-3.22				
Impairment loss recognised in profit or loss intangible assets	0	0				
Reversal of impairment loss recognised in profit or loss intangible assets	0	0				
Revaluation increase (decrease) intangible assets	0	0		0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	-0.03		0	0	
Total disposals intangible assets	0	-0.03		0	0	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0		0	0	
Other adjustments intangible assets, others	-0.01	0		0	0	
Total other adjustments intangible assets	-0.01	0		0	0	
Total changes in intangible assets	-0.16	-2.65		2.88	0.54	
Intangible assets at end of period	4.5	4.66	7.31	13.74	10.86	10.32

## Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]			Computer software [Member]		
	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]		
Sub classes of intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				2.88	0.54	
Additions other than through business combinations intangible assets				0	0	
Acquisitions through business combinations intangible assets				0	0	
Total additions to intangible assets				2.88	0.54	
Amortization intangible assets	3.03	3.22		-3.03	-3.22	
Impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss intangible assets	0	0		0	0	
Revaluation increase (decrease) intangible assets				0	0	
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0.03		0	-0.03	
Total disposals intangible assets	0	0.03		0	-0.03	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets				0	0	
Other adjustments intangible assets, others	0.01	0		-0.01	0	
Total other adjustments intangible assets	0.01	0		-0.01	0	
Total changes in intangible assets	3.04	3.19		-0.16	-2.65	
Intangible assets at end of period	9.24	6.2	3.01	4.5	4.66	7.31

## Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	2.88	0.54				
Additions other than through business combinations intangible assets	0	0				
Acquisitions through business combinations intangible assets	0	0				
Total additions to intangible assets	2.88	0.54				
Amortization intangible assets				3.03	3.22	
Impairment loss recognised in profit or loss intangible assets				0	0	
Reversal of impairment loss recognised in profit or loss intangible assets				0	0	
Revaluation increase (decrease) intangible assets	0	0				
Disposals intangible assets [Abstract]						
Disposals intangible assets through demergers	0	0		0	0	
Disposals intangible assets, others	0	0		0	0.03	
Total disposals intangible assets	0	0		0	0.03	
Retirements of intangible assets	0	0		0	0	
Other adjustments intangible assets [Abstract]						
Increase (decrease) through net exchange differences intangible assets	0	0				
Other adjustments intangible assets, others	0	0		0.01	0	
Total other adjustments intangible assets	0	0		0.01	0	
Total changes in intangible assets	2.88	0.54		3.04	3.19	
Intangible assets at end of period	13.74	10.86	10.32	9.24	6.2	3.01

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]	
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of intangible assets [Axis]	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			3 years	3 Years
Description of amortization method used			Straight Method	Line Straight Line Method

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on intangible assets explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]

## Textual information (20)

## Disclosure of notes on intangible assets explanatory [Text Block]

Notes forming part of the consolidated financial statements for the year ended 31st March, 2025 (All amounts in Rs Lakhs, unless otherwise stated)			
14	Intangible assets:	Software	Total
Gross block, at cost :			
Opening Block	10.33	10.33	
Additions	0.54	0.54	
Disposals/adjustments	-	-	
As at 31st March, 2024	10.86	10.86	
Additions	2.88	2.88	
Disposals/adjustments	-	-	
As at 31st March, 2025	13.74	13.74	
Depreciation and amortization :			
As at 31st March, 2023	3.01	3.01	
For the year	3.22	3.22	
Disposals/adjustments	-0.03	-0.03	
Upto 31st March, 2024	6.20	6.20	
For the year	3.03	3.03	
Disposals/adjustments	-	-	
Upto 31st March, 2025	9.23	9.23	
Net block :			
As at 31st March, 2024	4.66	4.66	
As at 31st March, 2025	4.50	4.50	

## Textual information (21)

**Disclosure of notes on intangible assets explanatory [Text Block]**

Notes forming part of the consolidated financial statements for the year ended 31st March, 2024

(All amounts in Rs Lakhs, unless otherwise stated)

14	Intangible assets:	
	Software	Total
Gross block, at cost :		
Opening Block	4.74	4.74
Additions	5.58	5.58
Disposals/adjustments	-	-
As at 31st March, 2023	10.32	10.32
Additions	0.54	0.54
Disposals/adjustments	-	-
As at 31st March, 2024	10.86	10.86
Depreciation and amortization :		
As at 31st March, 2022	1.17	1.17
For the year	1.84	1.84
Disposals/adjustments	-	-
Upto 31st March, 2023	3.01	3.01
For the year	3.22	3.22
Disposals/adjustments	-0.03	-0.03
Upto 31st March, 2024	6.20	6.20
Net block :		
As at 31st March, 2023	7.31	7.31
As at 31st March, 2024	4.66	4.66

**[200600] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	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]				
Trade receivables, gross	7,569.17	2,622.4	7,569.17	2,622.4
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	7,569.17	2,622.4	7,569.17	2,622.4
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	3.67	5.38	0.63	1.17
Provision leave encashment	3.83	6.85	0.02	0.03
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	7.5	12.23	0.65	1.2
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	376.39	48.94
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	381.66	212.44
Total provisions	7.5	12.23	758.7	262.58

**Disclosure of details of balances with banks [Table]**

..(1)

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

Details of balances with banks [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
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	ICICI Bank EEFC	ICICI Bank EEFC	HSBC Bank	HSBC Bank
Account number of bank	098506000353	098506000353	105-038400-001 CA	105-038400-001 CA
Closing balance held in bank	0.05	0.09	1.32	4.24

**Disclosure of details of balances with banks [Table]**

..(2)

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

Details of balances with banks [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
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	ICICI Bank	ICICI Bank	ICICI Bank	ICICI Bank
Account number of bank	098505011258 (CA)	098505011258 (CA)	Share Application Money A/C-098505014929	Share Application Money A/C-098505014929
Closing balance held in bank	1.24	0.83	346.05	0

**Disclosure of details of balances with banks [Table]**

..(3)

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

Details of balances with banks [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
Subclassification and notes on liabilities and assets [Abstract]				
Cash and bank balances notes [Abstract]				
Cash and bank balances [Abstract]				
Disclosure of details of balances with banks [Abstract]				
Details of balances with banks [LineItems]				
Name of bank	ICICI Bank	ICICI Bank	ICICI Bank	ICICI Bank
Account number of bank	FD	FD	840000003855 CA	840000003855 CA
Closing balance held in bank	500.48	180	5.58	5.58

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Capital advances [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured 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	352.47	57.83	78.07	0.14
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	352.47	57.83	78.07	0.14
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 Lakhs of INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured 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	1.22	60.76
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1.22	60.76
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 Lakhs of INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [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	(A) 1,921.27	594.26	(B) 1,921.27	594.26
Mode of valuation	LOWER OF COST OR NET REALISABLE VALUE	LOWER OF COST OR NET REALISABLE VALUE	LOWER OF COST OR NET REALISABLE VALUE	LOWER OF COST OR NET REALISABLE VALUE

**Footnotes**

(A)

Kept 1921.27 in place of 1921.25 due to rounding off mismatch

(B)

Kept 1921.27 in place of 1921.25 to match the rounding off impact

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Disclosure of notes on other long-term liabilities explanatory [TextBlock]	Textual information (24) [See below]	
Trade payables, long-term	0	0
Others long-term, others	43.3	32.58
Total others, long-term	43.3	32.58
Total other long-term liabilities	43.3	32.58
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (25) [See below]	Textual information (26) [See below]
Nature of other provisions	EMPLOYEE BENEFITS, Provision for Expenses	EMPLOYEE BENEFITS, Provision for Expenses
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (27) [See below]	Textual information (28) [See below]
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
Income received in advance	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
Taxes payable other tax	29.17	26.2
Public deposit payable, current	0	0
Total other payables, current	29.17	26.2
Advance received from customers	100.8	5
Accrued salary payable	38.19	29.95
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 0.8	(B) 1.87
Total other current liabilities	168.96	63.02
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (29) [See below]	Textual information (30) [See below]
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]
Other non-current assets, others	53.66	51.55
Total other non-current assets	53.66	51.55
Nature of other non-current assets, others	Security Deposits	Security Deposits
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (33) [See below]	Textual information (34) [See below]
Accounting policy on inventories [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]
Inventory cost formula used	LOWER OF COST OR NET REALISABLE VALUE	LOWER OF COST OR NET REALISABLE VALUE
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (37) [See below]	Textual information (38) [See below]
Aggregate amount of trade receivables outstanding for period exceeding six months	9.45	194.37
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (39) [See below]	Textual information (40) [See below]
Fixed deposits with banks	0	(C) 0.25
Other deposits with banks	(D) 500.47	180
Other balances with banks	354.25	(E) 607.74
Total balance with banks	854.72	787.99
Cash on hand	0	0
Total cash and cash equivalents	854.72	787.99
Total cash and bank balances	854.72	787.99
Balances held with banks to extent held as guarantees	(F) 180	(G) 180
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	180	180

Bank deposits with more than twelve months maturity	365.48	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (41) [See below]	Textual information (42) [See below]
Unbilled revenue	0	0
Interest receivable	225.48	77.78
Tangible assets held for sale	0	647.05
Other current assets, others	2,524.39	2,027.94
Total other current assets	2,749.87	(H) 2,752.77
Nature of other current assets	Prepaid Security Deposite and others	Prepaid Security Deposite and others

### Footnotes

(A)

Creditors for capital goods

(B)

Creditors for capital goods

(C)

'Bank Deposit having maturity of less than 3 months

(D)

Adjusted 0.01 for rounding off

(E)

Balance in EEFC Account 0.90; Others 606.84;

(F)

(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs

(G)

(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs

(H)

Other current assets- 2105.72

Assets held for disposal- 647.05

## Textual information (22)

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

				As at 31st March, 2025	As at 31st March, 2024
3	Share capital :				
	Authorised :				
	1,60,00,000	1,60,00,000	Equity Shares of Rs. 10/- each	1,600.00	1,600.00
	1,60,00,000	1,60,00,000		Total :	1,600.00
	Issued and subscribed :				1,600.00
	90,50,100	90,50,100	Equity Shares of Rs. 10/- each	905.01	905.01
	90,50,100	90,50,100		Total :	905.01
	Paid up :				905.01
	90,50,100	90,50,100	Equity Shares of Rs. 10/- each, fully paid up	905.01	905.01
	90,50,100	90,50,100		Total :	905.01
(a)	Rights, preferences and restrictions attached to shares				
	Equity shares of the Holding Company have a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Holding Company, the holders of equity shares will be entitled to receive surplus assets of the Holding Company, remaining after distribution of all preferential amounts. However, no preferential amounts exist at present.				
(b)	Reconciliation of the equity shares outstanding at the beginning and at the end of the reporting year				

		As at 31st March, 2025		As at 31st March, 2024	
		No. of Shares	Amount	No. of Shares	Amount
	Balance at the beginning of the year	90,50,100	905.01	90,50,100	905.01
	Add: Shares issued during the year	-	-	-	-
	Balance at the close of the year	90,50,100	905.01	90,50,100	905.01
(c)	Details of equity shareholders holding more than 5% shares in the holding Company				
	Name of the shareholders	As at 31st March, 2025	As at 31st March, 2024		
		No. of Shares	%	No. of Shares	%
	Mr. Kiran Karnawat	84,49,900	93.37%	84,49,900	93.37%
	Total :	84,49,900	93.37%	84,49,900	93.37%
(d)	Details of shareholding of promoters				
	Name of the Promoter	As at 31st March, 2025	As at 31st March, 2024		
		No. of Shares	%	No. of Shares	%
	Mr. Kiran Karnawat	84,49,900	93.37%	84,49,900	93.37%
	Mrs. Rupali Karnawat	3,00,100	3.32%	3,00,100	3.32%
	Ms. Sana Karnawat	3,00,100	3.32%	3,00,100	3.32%
		90,50,100	100.00%	90,50,100	100.00%
4	Reserves and surplus :				
	Surplus / (Deficit) in the statement of profit and loss :				
	Opening balance			4,019.83	3,038.41
	Profit /(loss) for the period transferred from the statement of profit and loss	1,242.41	979.02		
	Available for appropriation			5,262.24	4,017.43
	Less : Appropriations				-
	Add: Depreciation adjustment			0.05	2.40
	Closing balance			5,262.29	4,019.83

	Foreign currency translation reserve		
	Opening balance	(29.55)	(35.17)
	Profit /(loss) for the period transferred from the statement of profit and loss	18.08	5.62
	Available for appropriation	(11.47)	(29.55)
	Less : Appropriations	-	-
	Closing balance	(11.47)	(29.55)
	Total :	5,250.82	3,990.28
5	Long term borrowings :		
	Secured Loans		
	Secured Term loans from banks	2,749.21	1,318.27
	Secured Term loans from other parties	1,223.98	73.98
	Unsecured Loans and advances from related parties		
	From a director	-	-
	From relative of director	57.00	57.00
	Total :	4,030.19	1,449.26
	Borrowings includes		
	HDFC Bank	664.35	-
	HSBC Bank	-	637.94
	ICICI Bank	2,084.86	680.33
	BMW India Financial Service Private Limited	73.98	73.98
	Aditya Birla Finance Ltd.	1,150.00	-
	From relative of director	57.00	57.00
	Total :	4,030.19	1,449.26
	(a) The loans from a director is interest free and repayable on demand.		
	(b) Unsecured loans from relative of Director @ 12% p.a. interest .		

	Name of Lender	Nature of Security	Rate of Interest	Monthly Installments (Rs in lacs)	No of Installment
	ICICI Bank	Hypothecation of plant & machinery and mortgage of personal immovable Property of Director & Personal Guarantee of Directors in favour of ICICI Bank	EBLR + 2.75%	23.18	The loans are repayable within 48 months
	HDFC Bank	Current Assets, Commercial property and FD Margin for LC and BG, Personal Guarantee of Directors and Financial Bank guarrantee issued in favour of HDFC Bank, Plant and Machinery created out of Term Loan, stock for less than 180 days for Term Loan.	9 linked to 3 M Repo Rate + 6.5%	24.60	The loan is repayable in 58 to 60 monthly installments.
	Aditya Birla Finance Ltd.	Current Assets and Commercial Propertry	11.00%	15.78	The loan is repayable in 120 monthly installments.
	BMW India Financial Service Private Limited	Hypothecation of vehicle	9.25%	1.85	The loan is repayable in 48 monthly installments.
6	Deferred tax liabilities (net) :				
	Deferred tax liabilities (net)			61.55	54.86
				Total :	61.55
	Refer note no. 15.1				54.86
7	Other Long term liabilities :				
	Lease Equalisation Reserve			42.84	32.12
	Deposit against Cylinders			0.46	0.46
				Total :	43.30
					32.58
8	Long term provisions :				
	Provisions for employee benefits				
	Gratuity				3.67
	Compensated absences			3.83	6.85
				Total :	7.50
					12.23

9	Short-term borrowings :			
	Current maturities of long-term debt	279.84	587.90	
	Secured Loans repayable on demand from banks			
	Bank Overdraft		-	-
	Cash credit		2,812.19	415.87
	Unsecured Loans and advances from related parties			
	From a director		420.00	420.00
		Total :	3,512.03	1,423.77
	Borrowings includes			
	HDFC Bank		35.62	-
	HSBC Bank		7.20	295.18
	ICICI Bank		244.22	278.12
	BMW India Financial Service Private Limited	-	14.60	
	Cash Credit from ICICI Bank	1,828.05	415.87	
	Cash Credit from HDFC Bank	976.94	-	
	Loan From Director		420.00	420.00
		Total :	3,512.03	1,423.77
	(a) The cash credit facility is secured against the hypothecation of stocks, book debts and other current assets and mortgage of the personal immovable property of a Director. Cash credit carries interest at EBLR + 2.75% p.a. i.e. 9.25% (Previous Year : 9.20%).			
10	Trade payables :			
	Due to Micro and Small Enterprises	19.04	11.75	
	Due to others		3,929.21	1,647.84

		Total :					
						3,948.26	1,659.59
(a) Trade payables includes related party payables. Refer note no. 36.							
10.1	Trade Payable ageing schedule as at 31st March, 2025						
	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
	MSME	0.89	-	2.40	-	3.28	
	Others	1,612.70	-	-	-	1,612.70	
	Disputed dues-MSME	-	-	-	-	-	
	Disputed dues-Others	-	-	-	-	-	
	Sub total	1,613.59	-	2.40	-	1,615.98	
	MSME - Undue					15.76	
	Others - Undue					2,316.51	
	MSME - Unbilled					-	
	Others - Unbilled					-	
	Total					3,948.25	
10.2	Trade Payable ageing schedule as at 31st March, 2024						
	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
	MSME	1.96	-	-	-	1.96	
	Others	0.25	-	-	-	0.25	
	Disputed dues-MSME	-	-	-	-	-	
	Disputed dues-Others	-	-	-	-	-	
	Sub total	2.21	-	-	-	2.21	
	MSME - Undue					9.79	
	Others - Undue					1,647.59	
	Total					1,659.59	
11	Other current liabilities :						

	Income received in advance	-	-	
	Statutory dues		29.17	26.20
	Salaries and wages payable	38.19	29.95	
	Advances from customers	100.80	5.00	
	Creditors for capital goods	0.81	1.87	
	Total :		168.96	63.02
12	Short term provisions :			
	Provisions for employee benefits			
	Compensated absences	0.63	1.17	
	Gratuity		0.02	0.03
	Provision for income tax	-	-	
	Provision for income tax (Net of taxes paid in advance)	376.39	48.94	
	Other Provisions		-	-
	Provision for Expenses		381.66	212.44
	Total :		758.70	262.58
15	Deferred tax assets (net)			
	Deferred tax assets (net)	-	-	
	Total :		-	-
15.1	Significant Components of Deferred Tax			
	Deferred Tax Asset			
	Expenses provided but allowable in Income tax on Payment basis	-0.84	3.50	
	Others		31.93	10.30
	Gross Deferred Tax Asset (A)		31.09	13.80
	Deferred Tax Liability			
	Difference between book depreciation and tax depreciation	92.64	68.66	
	Gross Deferred Tax Liability (B)		92.64	68.66

	Net Deferred Tax Asset (A)-(B)		(61.55)	(54.86)		
16	Long-term loans and advances :					
	Capital advances			352.47	57.83	
	Total :			352.47	57.83	
17	Other non-current assets					
	Security Deposits	53.66	51.55			
	Bank Deposit having maturity of greater than 12 months(a)	-	-			
	Total :			53.66	51.55	
18	Inventories					
	Stock-in-trade(a)	1,921.25	594.26			
	Goods/Stock in Transit			-	-	
	Total :			1,921.25	594.26	
	(a) Short term bank facilities are secured against hypothecation of inventories of the Company, both present and future.					
19	Trade receivables (Unsecured)					
	Unsecured considered good		7,569.17	2,622.40		
	Total :			7,569.17	2,622.40	
19.1	Trade Receivables ageing schedule as at 31st March, 2025					
	Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	Total
	Undisputed Trade receivables- considered good	598.71	7.02	0.10	2.33	608.16
	Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
	Disputed Trade Receivables considered good	-	-	-	-	-
	Disputed Trade Receivables					

	considered doubtful	-	-	-	-	-
			-	-	-	-
	Sub total	598.71	7.02	0.10	2.33	608.16
	More than 3 years Undue - considered good				6,961.01	
	Total					7,569.17
19.2	Trade Receivables ageing schedule as at 31st March, 2024					
	Particulars	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	Total
	Undisputed Trade receivables- considered good	1,037.54	192.03	2.34	-	1,231.91
	Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
	Disputed Trade Receivables considered good	-	-	-	-	-
	Disputed Trade Receivables considered doubtful	-	-	-	-	-
	Sub total	1,037.54	192.03	2.34	-	1,231.91
	More than 3 years Undue - considered good				1,390.49	
	Total					2,622.40
20	Cash and bank balances :					
	Cash on hand				-	-
	Balances with banks in current accounts					
	Balance in EEFC Account			0.05	0.90	
	Others				354.19	606.84
	Bank Deposit having maturity of less than 3 months		-	0.25		
	Others				-	-
	Debit balance in cash credit account			-	-	

	Cash and cash equivalents - total	354.25	607.99	
	Other bank balances :			
	Deposits held as security(a)	135.00	180.00	
	Deposits with original maturity for more than 3 months but less than 12 months	-	-	
	Deposits with original maturity for more than 12 months	365.48	-	
			500.48	180.00
	Total :		854.72	787.99
	(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs			
21	Short-term loans and advances :			
	Loans and advances to employees	1.22	60.76	
	Advances to suppliers		78.07	0.14
	Balances with government authorities			
	-Goods & Services Tax credit	-	-	
	Total :		79.29	60.90
22	Other current assets :			
	Accrued Income		225.48	77.78
	Customs Duty Drawback Receivable	-	9.02	
	Prepaid expenses		55.51	17.08
	Security Deposits		1.85	-
	Unbilled Revenue		-	-
	GST Refund Receivable	754.31	327.07	
	Other current assets		1,712.73	1,674.78
	Total :		2,749.87	2,105.72
23	Asset Held for disposal :			

Asset Held for disposal	-	647.05	
Total :		-	647.05

## Textual information (23)

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

Notes forming part of the consolidated financial statements for the year ended 31st March, 2024

(All amounts in Rs Lakhs, unless otherwise stated)

3	<p>Share capital :</p> <p>Authorised :</p> <p style="padding-left: 40px;">1,60,00,000</p> <p style="padding-left: 40px;">1,60,00,000</p> <p>Issued and subscribed :</p> <p style="padding-left: 40px;">90,50,100</p> <p style="padding-left: 40px;">90,50,100</p> <p>Paid up :</p> <p style="padding-left: 40px;">90,50,100</p> <p style="padding-left: 40px;">90,50,100</p>
(a)	<p>Rights, preferences and restrictions attached to shares</p> <p>Equity shares of the Holding Company have a par value of Rs. 10/-. Each hc</p>
(b)	<p>Reconciliation of the equity shares outstanding at the beginning and at the er</p> <p style="padding-left: 40px;">Balance at the beginning of the year</p> <p style="padding-left: 40px;">Add: Shares issued during the year</p> <p style="padding-left: 40px;">Balance at the close of the year</p>
(c)	<p>Details of equity shareholders holding more than 5% shares in the holding Co</p> <p>Name of the shareholders</p> <p style="padding-left: 40px;">Mr. Kiran Karnawat</p>
(d)	<p>Details of shareholding of promoters</p> <p>Name of the Promoter</p> <p style="padding-left: 40px;">Mr. Kiran Karnawat</p> <p style="padding-left: 40px;">Mrs. Rupali Karnawat</p> <p style="padding-left: 40px;">Ms. Sana Karnawat</p>
4	<p>Reserves and surplus :</p> <p>Surplus / (Deficit) in the statement of profit and loss :</p> <p style="padding-left: 40px;">Opening balance</p> <p style="padding-left: 40px;">Profit /(loss) for the period transferred from the statement of profit and loss</p> <p style="padding-left: 40px;">Available for appropriation</p> <p style="padding-left: 40px;">Less : Appropriations</p> <p style="padding-left: 40px;">Add: Depreciation adjustment</p> <p style="padding-left: 40px;">Closing balance</p>

	Foreign currency translation reserve
	Opening balance
	Profit /(loss) for the period transferred from the statement of profit and loss
	Available for appropriation
	Less : Appropriations
	Closing balance
5	Long term borrowings :
	Secured Loans
	Secured Term loans from banks
	Secured Term loans from other parties
	Unsecured Loans and advances from related parties
	From a director
	From relative of director
	Borrowings includes
	Union Bank of India
	HSBC Bank
	ICICI Bank
	BMW India Financial Service Private Limited
	Loan from Director
	From relative of director
	(a) The loans from a director is interest free and repayable on demand.
	(b) Unsecured loans from relative of Director @ 12% p.a. interest .
	Name of Lender
	ICICI Bank
	HSBC Bank
	BMW India Financial Service Private Limited
6	Deferred tax liabilities (net) :
	Deferred tax liabilities (net)
	Refer note no. 15.1
7	Other Long term liabilities :
	Lease Equalisation Reserve
	Deposit against Cylinders
8	Long term provisions :
	Provisions for employee benefits
	Gratuity
	Compensated absences
9	Short-term borrowings :
	Current maturities of long-term debt
	Secured Loans repayable on demand from banks
	Bank Overdraft

	Cash credit
	Borrowings includes Union Bank of India HSBC Bank ICICI Bank BMW India Financial Service Private Limited Bank Over Draft Facility Cash Credit from ICICI Bank
	(a) The cash credit facility is secured against the hypothecation of stocks, bor
10	Trade payables : Due to Micro and Small Enterprises Due to others
	(a) Trade payables includes related party payables. Refer note no. 36.
10.1	Trade Payable ageing schedule as at 31st March, 2024 Particulars
	MSME Others Disputed dues- MSME Disputed dues- Others Sub total
	MSME - Undue Others - Undue MSME - Unbilled Others - Unbilled Total
10.2	Trade Payable ageing schedule as at 31st March, 2023 Particulars
	MSME Others Disputed dues- MSME Disputed dues- Others Sub total
	MSME - Undue Others - Undue Total
11	Other current liabilities : Income received in advance Statutory dues Salaries and wages payable Advances from customers Creditors for capital goods
12	Short term provisions :

	Provisions for employee benefits
	Compensated absences
	Gratuity
	Provision for income tax
	Provision for income tax (Net of taxes paid in advance)
	Other Provisions
	Provision for Expenses
15	Deferred tax assets (net)
	Deferred tax assets (net)
	Total :
15.1	Significant Components of Deferred Tax
	Deferred Tax Asset
	Expenses provided but allowable in Income tax on Payment basis
	Others
	Gross Deferred Tax Asset (A)
	Deferred Tax Liability
	Difference between book depreciation and tax depreciation
	Gross Deferred Tax Liability (B)
	Net Deferred Tax Asset (A)-(B)
16	Long-term loans and advances :
	Capital advances
	Total :
17	Other non-current assets
	Security deposits
	Bank Deposit having maturity of greater than 12 months(a)
	Total :
18	Inventories
	Stock-in-trade(a)
	Total :
	(a) Short term bank facilities are secured against hypothecation of inventories
19	Trade receivables
	(Unsecured)
	Considered good
19.1	Trade Receivables ageing schedule as at 31st March, 2024
	Particulars
	Undisputed Trade receivables- considered good
	Undisputed Trade Receivables- considered doubtful
	Disputed Trade Receivables considered good
	Disputed Trade Receivables considered doubtful
	Sub total
	More than 3 years
	Undue - considered good

	Total
19.2	Trade Receivables ageing schedule as at 31st March, 2023
	Particulars
	Undisputed Trade receivables- considered good
	Undisputed Trade Receivables- considered doubtful
	Disputed Trade Receivables considered good
	Disputed Trade Receivables considered doubtful
	Sub total
	More than 3 years
	Undue - considered good
	Total
20	Cash and bank balances :
	Cash on hand
	Balances with banks in current accounts
	Balance in EEFC Account
	Others
	Bank Deposit having maturity of less than 3 months
	Others
	Debit balance in cash credit account
	Cash and cash equivalents - total
	Other bank balances :
	Deposits held as security(a)
	Deposits with original maturity for more than 3 months but less than 12 months
	Deposits with original maturity for more than 12 months
	Total :
	(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs
21	Short-term loans and advances :
	Loans and advances to employees
	Advances to suppliers
	Balances with government authorities
	Goods & Services Tax credit
	Total :
22	Other current assets :
	Accrued Income
	Customs Duty Drawback Receivable
	Prepaid expenses
	Security deposit
	Unbilled Revenue
	Other current assets
	Total :
23	Asset Held for disposal :
	Asset Held for disposal
	Total :

## Textual information (24)

## Disclosure of notes on other long-term liabilities explanatory [Text Block]

	As at 31st March, 2025	As at 31st March, 2024	
7 Other Long term liabilities :			
Lease Equalisation Reserve	42.84	32.12	
Deposit against Cylinders	0.46	0.46	
Total :		43.30	32.58

## Textual information (25)

## Disclosure of notes on provisions explanatory [Text Block]

	As at 31st March, 2025	As at 31st March, 2024	
8 Long term provisions :			
Provisions for employee benefits			
Gratuity		3.67	5.38
Compensated absences	3.83	6.85	
Total :		7.50	12.23
12 Short term provisions :			
Provisions for employee benefits			
Compensated absences		0.63	1.17
Gratuity		0.02	0.03
Provision for income tax		-	-
Provision for income tax (Net of taxes paid in advance)	376.39	48.94	
Other Provisions		-	-
Provision for Expenses		381.66	212.44
Total :		758.70	262.58

## Textual information (26)

## Disclosure of notes on provisions explanatory [Text Block]

8	Long term provisions :			
	Provisions for employee benefits			
	Gratuity		5.38	3.06
	Compensated absences	6.85	3.88	
		Total :	12.23	6.94
12	Short term provisions :			
	Provisions for employee benefits			
	Compensated absences		1.17	2.61
	Gratuity			0.03
	Provision for income tax			0.
	Provision for income tax (Net of taxes paid in advance)	48.94	193.85	
	Other Provisions			
	Provision for Expenses		212.44	202.39
		Total :	262.58	398

## Textual information (27)

## Disclosure of notes on other current liabilities explanatory [Text Block]

	As at 31st March, 2025	As at 31st March, 2024	
11	Other current liabilities :		
	Income received in advance	-	-
	Statutory dues		29.17
	Salaries and wages payable	38.19	29.95
	Advances from customers	100.80	5.00
	Creditors for capital goods	0.81	1.87
	Total :		168.96
			63.02

## Textual information (28)

**Disclosure of notes on other current liabilities explanatory [Text Block]**

11	Other current liabilities :			
	Income received in advance	-	135.73	
	Statutory dues		26.20	204.92
	Salaries and wages payable	29.95	20.22	
	Advances from customers	5.00	59.24	
	Creditors for capital goods	4.27	48.73	
	Total :		65.42	468.84

## Textual information (29)

**Disclosure of notes on loans and advances explanatory [Text Block]**

	As at 31st March, 2025	As at 31st March, 2024	
16	Long-term loans and advances :		
	Capital advances	352.47	57.83
	Total :	352.47	57.83
21	Short-term loans and advances :		
	Loans and advances to employees	1.22	60.76
	Advances to suppliers		78.07
	Balances with government authorities		0.14
	-Goods & Services Tax credit	-	-
	Total :		79.29
			60.90

## Textual information (30)

**Disclosure of notes on loans and advances explanatory [Text Block]**

16	Long-term loans and advances :			
	Capital advances		57.83	5.00
	Total :		57.83	5.00

21	Short-term loans and advances :			
	Loans and advances to employees	60.76	0.50	
	Advances to suppliers		0.14	3.37
	Balances with government authorities			
	Goods & Services Tax credit	327.07	46.11	
	Total :		387.97	49.98

## Textual information (31)

**Disclosure of notes on other non-current assets explanatory [Text Block]**

	As at 31st March, 2025	As at 31st March, 2024		
17	Other non-current assets			
	Security Deposits	53.66	51.55	
	Bank Deposit having maturity of greater than 12 months(a)	-	-	
	Total :		53.66	51.55

## Textual information (32)

**Disclosure of notes on other non-current assets explanatory [Text Block]**

17	Other non-current assets			
	Security deposits	51.55	41.65	
	Bank Deposit having maturity of greater than 12 months(a)	-	-	
	Total :			51.55

## Textual information (33)

**Disclosure of notes on inventories explanatory [Text Block]**

	As at 31st March, 2025	As at 31st March, 2024
18 Inventories		
Stock-in-trade(a)	1,921.25	594.26
Goods/Stock in Transit		-
Total :		1,921.25
		594.26
(a) Short term bank facilities are secured against hypothecation of inventories of the Company, both present and future.		

## Textual information (34)

**Disclosure of notes on inventories explanatory [Text Block]**

18 Inventories	
Stock-in-trade(a)	
Total :	
(a) Short term bank facilities are secured against hypothecation of inventories of the Company, both present and future.	

## Textual information (35)

**Accounting policy on inventories [Text Block]**

d) Inventories :
Inventories are valued at the lower of cost and net realizable value. The comparison of cost and net realizable value is made on an item by item basis. Cost comprises purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. Cost of stock-in-trade is determined using the weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

## Textual information (36)

**Accounting policy on inventories [Text Block]**

d) Inventories :
Inventories are valued at the lower of cost and net realizable value. The comparison of cost and net realizable value is made c

## Textual information (37)

## Disclosure of notes on trade receivables explanatory [Text Block]

		As at 31st March, 2025		As at 31st March, 2024		
19	Trade receivables (Unsecured) Unsecured considered good			7,569.17	2,622.40	
				Total :	7,569.17	
					2,622.40	
19.1	Trade Receivables ageing schedule as at 31st March, 2025					
	Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	Total
	Undisputed Trade receivables- considered good	598.71	7.02	0.10	2.33	608.16
	Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
	Disputed Trade Receivables considered good	-	-	-	-	-
	Disputed Trade Receivables considered doubtful	-	-	-	-	-
	Sub total	598.71	7.02	0.10	2.33	608.16
	More than 3 years Undue - considered good				6,961.01	
	Total					7,569.17
19.2	Trade Receivables ageing schedule as at 31st March, 2024					
	Particulars	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	Total
	Undisputed Trade receivables- considered good	1,037.54	192.03	2.34	-	1,231.91
	Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
	Disputed Trade Receivables considered good	-	-	-	-	-
	Disputed Trade Receivables considered doubtful	-	-	-	-	-

Sub total	1,037.54	192.03	2.34	-	1,231.91
More than 3 years Undue - considered good				1,390.49	
Total					2,622.40

## Textual information (38)

### Disclosure of notes on trade receivables explanatory [Text Block]

19 Trade receivables (Unsecured) Considered good					Total :
19.1 Trade Receivables ageing schedule as at 31st March, 2024					
Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 ye	
Undisputed Trade receivables- considered good	1037.54	192.03	2.34		
Undisputed Trade Receivables- considered doubtful	-	-	-	-	
Disputed Trade Receivables considered good	-	-	-	-	
Disputed Trade Receivables considered doubtful	-	-	-	-	
Sub total	1,037.54	192.03	2.34		
More than 3 years Undue - considered good Total					
19.2 Trade Receivables ageing schedule as at 31st March, 2023					
Particulars	Less than 6 months	6 months- 1 year	1-2 years	2-3 ye	
Undisputed Trade receivables- considered good	1,812.81	-	-	-	
Undisputed Trade Receivables- considered doubtful	-	-	-	-	
Disputed Trade Receivables considered good	-	-	-	-	
Disputed Trade Receivables considered doubtful	-	-	-	-	
Sub total	1,812.81	-	-	-	
More than 3 years Undue - considered good Total					

## Textual information (39)

## Disclosure of notes on cash and bank balances explanatory [Text Block]

	As at 31st March, 2025	As at 31st March, 2024	
20 Cash and bank balances :			
Cash on hand		-	-
Balances with banks in current accounts			
Balance in EEFC Account		0.05	0.90
Others			354.19
Bank Deposit having maturity of less than 3 months	-	0.25	
Others			-
Debit balance in cash credit account		-	-
Cash and cash equivalents - total		354.25	607.99
Other bank balances :			
Deposits held as security(a)		135.00	180.00
Deposits with original maturity for more than 3 months but less than 12 months	-	-	
Deposits with original maturity for more than 12 months	365.48	-	
			500.48
			180.00
Total :			854.72
(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs			787.99

## Textual information (40)

## Disclosure of notes on cash and bank balances explanatory [Text Block]

20 Cash and bank balances :			
Cash on hand			
Balances with banks in current accounts			
Balance in EEFC Account			
Others			
Bank Deposit having maturity of less than 3 months		0.25	
Others			
Debit balance in cash credit account			
Cash and cash equivalents - total			6
Other bank balances :			
Deposits held as security(a)			
Deposits with original maturity for more than 3 months but less than 12 months	-	263.00	
Deposits with original maturity for more than 12 months		-	
Total :			
(a) Bank Deposits held as margin against bank guarantees : Rs. 180 Lakhs			

## Textual information (41)

## Disclosure of notes on other current assets explanatory [Text Block]

	As at 31st March, 2025	As at 31st March, 2024	
22 Other current assets :			
Accrued Income		225.48	77.78
Customs Duty Drawback Receivable	-	9.02	
Prepaid expenses		55.51	17.08
Security Deposits		1.85	-
Unbilled Revenue		-	-
GST Refund Receivable	754.31	327.07	
Other current assets		1,712.73	1,674.78
Total :		2,749.87	2,105.72
23 Asset Held for disposal :			
Asset Held for disposal	-	647.05	
Total :		-	647.05

## Textual information (42)

## Disclosure of notes on other current assets explanatory [Text Block]

22 Other current assets :			
Accrued Income		77.78	16.29
Customs Duty Drawback Receivable	9.02	-	
Prepaid expenses		17.08	19.45
Security deposit		-	99.32
Unbilled Revenue		-	24.20
Other current assets		1,674.78	11.64
Total :		1,778.66	170.90

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

## Details of shareholding pattern of promoters and public [Table]

..(1)

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]	
Classification based on nationality or origin [Axis]	Indian [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by Indian	[shares] 87,50,000	[shares] 87,50,000
Percentage of shares held by Indian	96.68%	100.00%
Number of shares held by non-resident Indian	[shares] 3,00,100	[shares] 3,00,100
Percentage of shares held by non-resident Indian	3.32%	3.32%
Total number of shares	[shares] 90,50,100	[shares] 90,50,100
Total of percentage shares	100.00%	100.00%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (43) [See below]	Textual information (44) [See below]	
Other commitments	0	0	
Total commitments	0	0	
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	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Number of shareholders promoters	[pure] 3	[pure] 3	
Number of shareholders public	[pure] 0	[pure] 0	
Total number of shareholders promoters and public	[pure] 3	[pure] 3	
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Share application money received during year	346.05	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	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	0	0	
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	
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0	

## Textual information (43)

## Disclosure of additional balance sheet notes explanatory [Text Block]

10	Trade payables :			
	Due to Micro and Small Enterprises	19.04	11.75	
	Due to others		3,929.21	1,647.84
	Total :		3,948.26	1,659.59

(a) Trade payables includes related party payables. Refer note no. 36.

10.1	Trade Payable ageing schedule as at 31st March, 2025					
	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
	MSME	0.89	-	2.40	-	3.28
	Others	1,612.70	-	-	-	1,612.70
	Disputed dues-MSME	-	-	-	-	-
	Disputed dues-Others	-	-	-	-	-
	Sub total	1,613.59	-	2.40	-	1,615.98
	MSME - Undue					15.76
	Others - Undue					2,316.51
	MSME - Unbilled					-
	Others - Unbilled					-
	Total					3,948.25

10.2	Trade Payable ageing schedule as at 31st March, 2024					
	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
	MSME	1.96	-	-	-	1.96
	Others	0.25	-	-	-	0.25
	Disputed dues-MSME	-	-	-	-	-
	Disputed dues-Others	-	-	-	-	-
	Sub total	2.21	-	-	-	2.21

MSME - Undue					9.79
Others - Undue					1,647.59
Total					1,659.59
<b>15 Deferred tax assets (net)</b>					
Deferred tax assets (net)			-	-	
Total :			-	-	
<b>15.1 Significant Components of Deferred Tax</b>					
<b>Deferred Tax Asset</b>					
Expenses provided but allowable in Income tax on Payment basis	-0.84	3.50			
Others				31.93	10.30
Gross Deferred Tax Asset (A)		31.09		13.80	
<b>Deferred Tax Liability</b>					
Difference between book depreciation and tax depreciation	92.64	68.66			
Gross Deferred Tax Liability (B)		92.64		68.66	
Net Deferred Tax Asset (A)-(B)		(61.55)		(54.86)	
<b>19 Trade receivables (Unsecured)</b>					
Unsecured considered good			7,569.17	2,622.40	
Total :				7,569.17	2,622.40
<b>19.1 Trade Receivables ageing schedule as at 31st March, 2025</b>					
Particulars	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	Total
Undisputed Trade receivables- considered good	598.71	7.02	0.10	2.33	608.16
Undisputed Trade Receivables- considered doubtful	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-
Sub total	598.71	7.02	0.10	2.33	608.16
<b>More than 3 years Undue - considered</b>					

good					6,961.01	
Total						7,569.17
Trade Receivables						
19.2 ageing schedule as at						
31st March, 2024						
Particulars	Less than 6 months	6 months- 1 year	1-2 years	2-3 years		Total
Undisputed Trade receivables- considered good	1,037.54	192.03	2.34	-		1,231.91
Undisputed Trade Receivables- considered doubtful	-	-	-	-		-
Disputed Trade Receivables considered good	-	-	-	-		-
Disputed Trade Receivables considered doubtful	-	-	-	-		-
Sub total	1,037.54	192.03	2.34	-		1,231.91
More than 3 years Undue - considered good				1,390.49		
Total						2,622.40

## Textual information (44)

## Disclosure of additional balance sheet notes explanatory [Text Block]

15	Deferred tax assets (net)			
	Deferred tax assets (net)			-
	Total :			
15.1	Significant Components of Deferred Tax			
	Deferred Tax Asset			
	Expenses provided but allowable in Income tax on Payment basis	3.50	1.98	
	Others			
	Gross Deferred Tax Asset (A)			13.80
	Deferred Tax Liability			
	Difference between book depreciation and tax depreciation		68.66	35.32
	Gross Deferred Tax Liability (B)			68.66
	Net Deferred Tax Asset (A)-(B)			(54.86)

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (45) [See below]	Textual information (46) [See below]
Disclosure of general information about company [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]
Disclosure of accounting policies explanatory [TextBlock]	Textual information (49) [See below]	Textual information (50) [See below]
Changes in accounting estimate and accounting policy explanatory [TextBlock]	Textual information (51) [See below]	

## Textual information (45)

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

Notes forming part of the consolidated financial statements for the year ended 31st March, 2025

#### 1. Corporate information :

AirLife Gases Private Limited was incorporated as a private limited company under the Companies Act, 2013 on 18th April, 2019. The Company's CIN is U74999PN2019PTC183575. The Company is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Company is also into leasing of Lox ISO tanks.

#### 2. Significant accounting policies :

Basis of accounting and

##### 2.1 preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company") and its subsidiary (collectively, "the Group") for the year ended 31st March, 2025.

These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India. The Group has prepared these consolidated financial statements to comply in all material aspects with accounting principles generally accepted in India, including the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

These consolidated financial statements have been prepared under historical cost convention. All income and expenses having a material bearing on the financial statements are recognized on the accrual basis.

##### 2.2 Principles of Consolidation :

These consolidated financial statements of the Group are

prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

These consolidated financial statements are presented, to the extent possible, in the same

format as that adopted by the Company for its standalone financial statements.

Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continues to be consolidated until the date that such control ceases to exist.

The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses, after eliminating intra group balances and intra group transactions. The unrealised profits or losses resulting from the intra group transactions and intra group balances have been eliminated in full. Unrealised losses resulting from intragroup transactions are also eliminated unless cost cannot be recovered.

The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised in the consolidated financial statements as goodwill and is tested for impairment annually. The excess of the Company's portion of equity of the subsidiary over the cost of investment therein is treated as capital reserve.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and necessary adjustments required for deviations, if any to the extent possible unless otherwise stated, are made in the consolidated financial statements and are presented in the same manner as the Company's standalone financial statements.

Share of minority in the net profit is adjusted against the income to arrive at the net income attributable to shareholders of the parent Company. Minority interest is presented separately in the balance sheet.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of

the subsidiary, then the excess, and any further losses applicable to the minority, are adjusted against the Group's interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the Group's interest

until the minority's share of losses previously absorbed by the Group has been adjusted.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it:

- derecognises the assets (including goodwill) and liabilities of the subsidiary;
- derecognises the carrying amount of any minority interest;
- derecognises the cumulative translation differences, recorded in foreign currency translation reserve;
- recognises fair value of the consideration received;
- recognises the carrying value of any investment retained;
- recognises any surplus or deficit in consolidated statement of profit and loss.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

Name of the Company	Country of incorporation	Parent's ultimate holding as on 31st March, 2025	Financial Year ends on
AirLife Gases USA, Inc.	United States of America	100%	31st March, 2025
AirWorks Limited	Hong Kong	100%	31st March, 2025

### 2.3 Use of estimates :

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and the disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

## 2.4 Summary of significant accounting policies :

a)

### Property, Plant and Equipment :

Property, plant and equipment are carried at cost of acquisition or construction, less accumulated depreciation. All relevant costs incurred till the assets are ready to be put to use are capitalized.

In case of new projects and in case of substantial modernisation or expansion at the existing facilities, expenditure incurred including interest on borrowings and financing costs of specific loans, prior to commencement of commercial operations is capitalised to the cost of assets.

Subsequent expenditures related to an item of property, plant or equipment are added to its book value only if those result in future benefits from the existing asset beyond its previously assessed standard of performance. Property, plant and equipment under construction are disclosed as capital work-in-progress.

b)

### Intangible Assets :

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use.

Gains or losses arising from disposal of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is disposed.

c)

### Depreciation and Amortisation :

Depreciation / Amortisation on Property, plant and equipment and intangible assets are calculated on a straight-line basis using the rates arrived at based on the useful lives estimated by the management. Depreciation is charged on pro-rata basis for property, plant and equipment purchased/sold during the year.

The Management's estimate of the useful lives of various property, plant and equipment and intangible assets which are in line with the provisions of Schedule II to the Companies Act, 2013 except for certain plant and equipment where the management based on the technical evaluation has estimated the life to be different than the life prescribed in Schedule II.

The Management's estimate of the useful lives of various Property, plant and equipment and intangible assets as follows

	Nature of the Asset	Estimated Useful Life
i)	Plant & machinery	15 years
ii)	Leasehold improvement	10 years
iii)	Furniture & fixtures	10 years
iv)	Vehicle	8 years
v)	Power Line	10 years
vi)	Computer and Data Processing Equipment's:	

	a)	Servers and networks	6 years
	b)	Other end user devices	3 years
	vii)	Office Equipment's	3-5 years
	viii)	Software's	3 years
d)	<p>Inventories :</p> <p>Inventories are valued at the lower of cost and net realizable value. The comparison of cost and net realizable value is made on an item by item basis. Cost comprises purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. Cost of stock-in-trade is determined using the weighted average method. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.</p>		
e)	<p>Revenue recognition :</p> <p>Revenue from sale of goods in the course of ordinary activities is recognised when all significant risks and rewards of their ownership are transferred to the customer as per terms of the contract which coincides with the delivery of goods and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue is exclusive of goods and service tax, and is net of returns, trade discounts and quantity discounts.</p> <p>Service income is billed and recognized based on services rendered to customers on a completion of service. When no significant uncertainty exists regarding the amount of consideration that will be derived from rendering the service and are recognised net of GST.</p> <p>Interest on deployment of surplus funds is recognized using the time-proportion method, based on underlying interest rates.</p>		
f)	Employee benefits :		
i)	<p>Short term employee benefits</p> <p>Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.</p>		
ii)	<p>Post employment benefits</p> <p>a) Defined contribution plans</p> <p>The holding Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. Under the schemes, the holding Company is required to contribute a specified percentage of the payroll costs to the funds.</p> <p>b) Defined benefit plans</p> <p>The holding Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The Scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service or part thereof. Vesting occurs upon completion of five years of service. The present value of defined benefit obligation and the</p>		

related current service costs were measured using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. The holding Company recognises all actuarial gains and losses arising from defined benefit plan immediately in the Statement of Profit and Loss. All expenses related to defined benefit plan are recognised in employee benefits expense in the Statement of Profit and Loss. The holding Company

- recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.
- iii) **Compensated absences**  
 Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year or end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.  
 Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year are treated as other long term employee benefits. The holding Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they arise.
- iv) **Termination benefits**  
 Termination benefits are recognised as an expense when, as a result of a past event, the holding Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.
- g) **Expenses on Issue of Shares**  
 Expenses on issue of shares are written off, in the year in which those are incurred.
- h) **Earnings per share:**  
 Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.
- i) **Cash and cash equivalents :**  
 Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.
- j) **Cash flow statement :**  
 Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.
- k) **Foreign currency transactions and translations :**  
**Initial Recognition**  
 On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Foreign

exchange transactions are recorded into Indian rupees using the rate of exchange prevailing on the date of the respective transactions.

#### Subsequent Recognition

As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined. All monetary assets and liabilities in foreign currency are restated at the end of accounting period. The resultant exchange differences are recognised in the Statement of Profit and Loss.

#### Foreign operations

The financial statements of integral foreign operations are translated as if the transactions of the foreign operations have been those of the Group itself.

The assets and liabilities of a non-integral foreign operation are translated into the reporting currency at the exchange rate prevailing at the reporting date. Their statement of profit and loss are translated at exchange rates prevailing at the dates of transactions or weighted average rates, where such rates approximate the exchange rate at the date of transaction. The exchange differences arising on translation are accumulated in the foreign currency translation reserve.

On disposal of a non-integral foreign operation, the accumulated foreign currency translation reserve relating to that foreign operation is recognized in the consolidated statement of profit and loss.

When there is a change in the classification of a foreign operation, the translation procedures applicable to the revised classification are applied from the date of the change in classification.

l)

#### Leases :

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease.

m)

#### Borrowing Costs :

Borrowing costs are interest and other costs incurred by the Group in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of those tangible fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

n)

#### Income taxes :

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

o)

Impairment :

Assessment is done at each balance sheet date as to whether there is any indication that an asset (tangible and intangible) may be impaired. If any such indication exists, an estimate of the recoverable amount of the asset/cash generating unit is made. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. For the purpose of assessing impairment, the recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. The smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets, is considered as a cash generating unit (CGU). An asset or CGU whose carrying value exceeds its recoverable amount is considered impaired and is written down to its recoverable amount. Assessment is also done at each balance sheet date as to whether there is any indication that an impairment loss recognised for an asset in prior accounting periods may no longer exist or may have decreased. An impairment loss is reversed to the extent

that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

p)

**Provisions, Contingent Liabilities and Contingent Assets:**

A provision is recognized when the Group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

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

Contingent assets are neither recognized nor disclosed.

**37 Commitments :**

		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Estimated amount of contracts remaining to be executed on capital account and not provided for (net)	26.36	50.16	

The Company has promoted and incorporated a wholly owned subsidiary in Hong Kong namely AirWorks Limited ("AWL") on 13th March, 2024. The Company has not made any remittance towards investment in shares of AWL till 31st March, 2025.

**38 Segment reporting :**

The Group is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Group is also into leasing of Lox ISO tanks. All activities of the Group revolve around this single operating segment. As such, there are no separate reportable segments, as per the Accounting Standard – 17 on 'Segment Reporting.'

**39 Security of Current Assets Against Borrowings by the holding company :**

Reconciliation between Current Assets as per Quarterly statement filed with Bank and Current Asset as per Books of Account

		Jun, 2024	Sept, 2024	Dec, 2024	Mar, 2025
Current Assets as per Quarterly Return filed with Bank	2,595.06	3,445.27	4,547.27	5,310.89	
Add:					
Valuation Difference	-	45.72	80.12	145.90	
Sales reversal and differences in Debtors	-	-	-	-	
Less:					
Valuation Difference	23.26	-	-	-	
Current Assets as per Books of Account	2,571.81	3,490.99	4,627.39	5,456.79	
40 CSR Expenditure by the holding company					
The Company has adopted a CSR Policy in accordance with the provisions of section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2015. The Company recognizes CSR spends as and when incurred. Relevant details for the financial year covered by these statements are as under.					
				Year Ended	Year Ended
				31st March, 2025	31st March, 2024
Gross Amount required to be spent by the Company during the year	24.50	18.02			
Amount spent during the year	-	-			
(i) Construction/acquisition of any asset	-	-			
(ii) On purposes other than (i) above	24.50	18.05			
Shortfall at the end of the year	-	-			
Total of previous years shortfall	-	-			
Reason for shortfall	NA	NA			
Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per relevant Accounting Standard	NA	NA			
Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year should be shown separately.	NA	NA			
The shortfall amount (i.e. unspent amount), in respect of other than ongoing projects, transferred to a Fund specified in Schedule VII to the Act, as per section 135(5) of the Act;	NA	NA			
The shortfall amount (i.e. unspent amount), pursuant to any ongoing					

project, transferred to special account as per section 135(6) of the Act

NA

NA

#### Nature of CSR activities

The company has spent its CSR expenditure as per the following details:

- 1) CSR to Pumpkin House, Ahmednagar amounting to Rs. 3.50 lacs
- 2) CSR to Anand Pariwar Trust, Ahmednagar amounting to Rs. 10 lacs
- 3) CSR to Gajendra Nidhi, Jaipur amounting to Rs. 11lacs

#### 41 Other Statutory Disclosures as per the Companies Act, 2013

(a) The Group did not have any transactions with companies struck off under section 248 or section 560 of the Companies Act, 2013.

(b) There are no proceedings initiated or pending against the Group for holding any Benami property under Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(c) The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(d) During the year ended 31st March, 2025, the Holding Company was not party to any approved scheme which needs approval from competent authority in terms of sections 230 to 237 of the Companies Act, 2013.

(e) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall: a. 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 b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries. The Group has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall: a. 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 b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

(f) There is no income surrendered or disclosed as income during the current or previous year in the tax

assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(g) In accordance with the requirements of Division I - Non Ind AS Schedule III of the Companies Act, 2012, registration of charges and analytical ratios have been disclosed only in standalone financials statements.

42 In the opinion of the Directors, all the current assets have been stated in the balance sheet at least at a value at which those are expected to be realised in the ordinary course of business. The Directors also have to state that adequate provisions have been made in the accounts, in respect of all known, quantified and ascertained liabilities and none of the liabilities or provisions are in the nature of reserve.

43 The Code on Social Security, 2020 ('Code') relating to employees benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

44 The previous year figures have been regrouped wherever necessary in order to be comparable with the current year disclosures.

## Textual information (46)

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

AIRLIFE GASES PRIVATE LIMITED  
CIN : U74999PN2019PTC183575

Notes forming part of the consolidated financial statements for the year ended 31st March, 2024

1. Corporate information :

AirLife Gases Private Limited was incorporated as a private limited company under the Companies Act, 2013 on 18th April, 2019.

2. Significant accounting policies :

2.1 Basis of accounting and preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company") and its subsidiaries. The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

2.2 Principles of Consolidation :

These consolidated financial statements of the Group are prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continuing to be consolidated until the date that such control ceases. The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the corresponding amounts. The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised as goodwill.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of the subsidiary, then the excess losses are recognised as a liability of the subsidiary.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction. If the Group loses control over a subsidiary, the carrying amount of the investment in the subsidiary is measured at fair value at the date of loss of control.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

Name of the Company

AirLife Gases USA, Inc.

AirWorks Limited

2.3 Use of estimates :

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses.

2.4 Summary of significant accounting policies :

a)

b)

c)

d)

e)

f)

i)

ii)

iii)

iv)

g)

h)

i)

j)

k)

l)

m)

n)

o)

p)

## Textual information (47)

### **Disclosure of general information about company [Text Block]**

1. Corporate information :

AirLife Gases Private Limited was incorporated as a private limited company under the Companies Act, 2013 on 18th April, 2019. The Company's CIN is U74999PN2019PTC183575. The Company is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Company is also into leasing of Lox ISO tanks.

## Textual information (48)

### **Disclosure of general information about company [Text Block]**

1. Corporate information :

AirLife Gases Private Limited was incorporated as a private limited company under the Companies Act, 2013 on 18th April, 20

## Textual information (49)

### Disclosure of accounting policies explanatory [Text Block]

#### 2. Significant accounting policies :

##### 2.1 Basis of accounting and preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company") and its subsidiary (collectively, "the Group") for the year ended 31st March, 2025. These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India. The Group has prepared these consolidated financial statements to comply in all material aspects with accounting principles generally accepted in India, including the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

These consolidated financial statements have been prepared under historical cost convention. All income and expenses having a material bearing on the financial statements are recognized on the accrual basis.

##### 2.2 Principles of Consolidation :

These consolidated financial statements of the Group are prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

These consolidated financial statements are presented, to the extent possible, in the same format as that adopted by the Company for its standalone financial statements.

##### Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continues to be consolidated until the date that such control ceases to exist.

The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses, after eliminating intra group balances and intra group transactions. The unrealised profits or losses resulting from the intra group transactions and intra group balances have been eliminated in full. Unrealised losses resulting from intragroup transactions are also eliminated unless cost cannot be recovered.

The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised in the consolidated financial statements as goodwill and is tested for impairment annually. The excess of the Company's portion of equity of the subsidiary over the cost of investment therein is treated as capital reserve.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and necessary adjustments required for deviations, if any to the extent possible unless otherwise stated, are made in the consolidated financial statements and are presented in the same manner as the Company's standalone financial statements.

Share of minority in the net profit is adjusted against the income to arrive at the net income attributable to shareholders of the parent Company. Minority interest is presented separately in the balance sheet.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of the subsidiary, then the excess, and any further losses applicable to the minority, are adjusted against the Group's interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the Group's interest until the minority's share of losses previously absorbed by the Group has been adjusted.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it:

- derecognises the assets (including goodwill) and liabilities of the subsidiary;
- derecognises the carrying amount of any minority interest;
- derecognises the cumulative translation differences, recorded in foreign currency translation reserve;
- recognises fair value of the consideration received;
- recognises the carrying value of any investment retained;
- recognises any surplus or deficit in consolidated statement of profit and loss.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

Name of the Company	Country of incorporation	Parent's ultimate holding as on 31st March, 2025	Financial Year ends on
AirLife Gases USA, Inc.	United States of America	100%	31st March, 2025
AirWorks Limited	Hong Kong	100%	31st March, 2025

## Textual information (50)

### Disclosure of accounting policies explanatory [Text Block]

#### 2. Significant accounting policies :

##### 2.1 Basis of accounting and preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company"). The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

##### 2.2 Principles of Consolidation :

These consolidated financial statements of the Group are prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

##### Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continuing until the date that such control ceases. The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the corresponding amounts. The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised as intangible asset.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of the subsidiary, then the excess is recognised as a liability.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction. If the Group loses control over a subsidiary, then the carrying amount of the investment in the subsidiary is measured at fair value at the date of loss of control.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

##### Name of the Company

AirLife Gases USA, Inc.

AirWorks Limited

##### 2.3 Use of estimates :

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of assets, liabilities, income and expenses.

##### 2.4 Summary of significant accounting policies :

a)

b)

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l)

m)

n)

o)

p)

## Textual information (51)

### Changes in accounting estimate and accounting policy explanatory [Text Block]

#### 2.3 Use of estimates :

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and the disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

### [201700] Notes - Government grants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (52) [See below]	Textual information (53) [See below]

## Textual information (52)

## Disclosure of employee benefits explanatory [Text Block]

28	Employee benefit expenses :			
	Salaries and wages(a)		504.56	618.52
	Contribution to provident and other funds	5.99	5.34	
	Staff welfare expenses	18.25	15.93	
	Total :		528.80	639.79
	(a) Salaries and wages includes directors remuneration			
	Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” :			
	Defined Contribution Plan			
	The Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to the funds. The contributions payable to this plan by the Company are at the rates specified in respective legislations.			
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
	Employers Contribution to Provident Fund	5.99	5.34	
	Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” (Cont.) :			
	Defined Benefit Plan			
	General Description of the Plan			
	The Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed atleast five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service.			
	The Scheme provides for			

lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service or part thereof. Vesting occurs upon completion of five years of service. The present value of defined benefit obligation and the related current service costs were measured using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. The following tables sets out the funded status of the gratuity plan and the amounts recognized in the financial statements for the year ended 31st March, 2025 and 31st March, 2024.

Changes in the present value of the defined benefit obligation

			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Defined Benefit Obligation at beginning of the year	5.40	3.07		
Current Service Cost	2.10	2.93		
Interest Cost	0.39	0.23		
Actuarial (Gain) / Loss	(4.21)	(0.83)		
Benefits Paid	-	-		
Defined Benefit Obligation at year end	3.69	5.40		

Changes in the fair value of plan assets

			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Fair value of plan assets as at the beginning of the year	-	-		
Expected return on plan assets	-	-		
Contributions	-	-		
Benefits paid	-	-		
Actuarial gain/ (loss) on plan assets	-	-		
Fair value of plan assets as at the end of the year	-	-		

Reconciliation of present value of defined benefit obligation and fair value of

assets			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value obligation as at the end of the year	3.69	5.40		
Fair value of plan assets as at the end of the year	-	-		
Unfunded net liability recognized in balance sheet	3.69	5.40		
Amount classified as:				
Short term provision			0.02	0.03
Long term provision			3.67	5.38
Expenses recognized in Profit and Loss Account				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Current service cost			2.10	2.93
Interest cost			0.39	0.23
Expected return on plan assets		-	-	
Net actuarial loss/(gain) recognized during the year	(4.21)	(0.83)		
Total expense recognised in Profit and Loss	-1.72	2.33		
Actuarial assumptions				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Discount Rate			6.60%	7.15%
Expected Rate of increase in Compensation Level	10.00%	10.00%		
Expected Rate of return on Plan assets		NA	NA	
Average Future Service (Years)		23.36	22.31	
Withdrawal Rate			15.00%	15.00%
Experience Adjustment				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of defined benefit obligation		3.69	5.40	
Plan assets			-	-
Net assets/(liability)			(3.69)	(5.40)
Experience gain/(loss)		(4.35)	(0.90)	
Actuarial gain due to change in assumptions		0.15	0.08	
Changes in the fair value of plan assets				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of obligation			4.45	8.02

Fair value of plan assets		-	-
Net asset/(liability) recognized in the balance sheet	(4.45)	(8.02)	
f) Employee benefits :			
i) Short term employee benefits			
Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.			
ii) Post employment benefits			
a) Defined contribution plans			
The holding Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. Under the schemes, the holding Company is required to contribute a specified percentage of the payroll costs to the funds.			
b) Defined benefit plans			
The holding Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed at least five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service. The Scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service or part thereof. Vesting occurs upon completion of five years of service. The present value of defined benefit obligation and the related current service costs were measured using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. The holding Company recognises all actuarial gains and losses arising from defined benefit plan immediately in the Statement of Profit and Loss. All expenses related to defined benefit plan are recognised in employee benefits expense in the Statement of Profit and Loss. The holding Company recognises gains and losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs.			
iii) Compensated absences			
Accumulated compensated absences, which are expected to be availed or encashed within 12 months from the end of the year or end are treated as short term employee benefits. The obligation towards the same is measured at the expected cost of accumulating compensated absences as the additional amount expected to be paid as a result of the unused entitlement as at the year end.			
Accumulated compensated absences, which are expected to be availed or encashed beyond 12 months from the end of the year are treated as other long term employee benefits. The holding Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. Actuarial losses/ gains are recognised in the Statement of Profit and Loss in the year in which they arise.			
iv) Termination benefits			
Termination benefits are recognised as an expense when, as a result of a past event, the holding Company has a present obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.			

## Textual information (53)

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

28 Employee benefit expenses :

Salaries and wages(a)

Contribution to provident and other funds

Staff welfare expenses

(a) Salaries and wages includes directors remuneration

Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” :

Defined Contribution Plan

The Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. L

Employers Contribution to Provident Fund

Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” (Cont.) :

Defined Benefit Plan

General Description of the Plan

The Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who l

The Scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination

Changes in the present value of the defined benefit obligation

Defined Benefit Obligation at beginning of the year

Current Service Cost

Interest Cost

Actuarial (Gain) / Loss

Benefits Paid

Defined Benefit Obligation at year end

Changes in the fair value of plan assets

Fair value of plan assets as at the beginning of the year

Expected return on plan assets

Contributions

Benefits paid

Actuarial gain/ (loss) on plan assets

Fair value of plan assets as at the end of the year

Reconciliation of present value of defined benefit obligation and fair value of assets

Present value obligation as at the end of the year

Fair value of plan assets as at the end of the year

Unfunded net liability recognized in balance sheet

Amount classified as:

Short term provision

Long term provision

Expenses recognized in Profit and Loss Account

Current service cost  
 Interest cost  
 Expected return on plan assets  
 Net actuarial loss/(gain) recognized during the year  
 Total expense recognised in Profit and Loss

Actuarial assumptions

Discount Rate  
 Expected Rate of increase in Compensation Level  
 Expected Rate of return on Plan assets  
 Average Future Service (Years)  
 Withdrawal Rate

Experience Adjustment

Present value of defined benefit obligation  
 Plan assets  
 Net assets/(liability)  
 Experience gain/(loss)  
 Actuarial gain due to change in assumptions

Changes in the fair value of plan assets

Present value of obligation  
 Fair value of plan assets  
 Net asset/(liability) recognized in the balance sheet

**[300400] Notes - Employee share-based payments**

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

**[201800] Notes - Borrowing cost**

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

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

## Textual information (54)

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

## m) Borrowing Costs :

Borrowing costs are interest and other costs incurred by the Group in connection with the borrowing of funds. Borrowing costs directly attributable to acquisition or construction of those tangible fixed assets which necessarily take a substantial period of time to get ready for their intended use are capitalised. Other borrowing costs are recognised as an expense in the period in which they are incurred.

## Textual information (55)

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

## m) Borrowing Costs :

Borrowing costs are interest and other costs incurred by the Group in connection with the borrowing of funds. Borrowing costs

**[201300] Notes - Segments**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of enterprise's reportable segments explanatory [TextBlock]	Textual information (56) [See below]	Textual information (57) [See below]

## Textual information (56)

**Disclosure of enterprise's reportable segments explanatory [Text Block]**

## 38 Segment reporting :

The Group is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Group is also into leasing of Lox ISO tanks. All activities of the Group revolve around this single operating segment. As such, there are no separate reportable segments, as per the Accounting Standard – 17 on 'Segment Reporting.'

## Textual information (57)

**Disclosure of enterprise's reportable segments explanatory [Text Block]**

## 38 Segment reporting :

The Group is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Group is also in

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

..(1)

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

Categories of related parties [Axis]	2		3	
	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	Nutriangle Products LLP	Nutriangle Products LLP	The Bombay Chemicals	The Bombay Chemicals
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAPFN2530D	AAPFN2530D	AACHK5109E	AACHK5109E
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Reimbursement	Reimbursement	Commission & Brokerage Charges	Commission & Brokerage Charges
Related party transactions [Abstract]				
Other related party transactions expense	0	0.21	12	12
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

## Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	4		5	
	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	K Plustech LLP	K Plustech LLP	Kiran I. Karnawat	Kiran I. Karnawat
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAVFK0100C	AAVFK0100C	AFYPK8790C	AFYPK8790C
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Reimbursement	Reimbursement	Loan received, Repayment of Loan, Remuneration, Reimbursement of Expenses,	Loan received, Repayment of Loan, Remuneration, Reimbursement of Expenses,
Related party transactions [Abstract]				
Purchases of tangible assets related party transactions			0	75
Advances given during year related party transactions			1,235	250
Advances taken during year related party transactions			1,235	670
Reimbursement of expenses incurred on behalf of company during year related party transactions			11.62	41.29
Other related party transactions expense	29.94	53.57		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			119.78	196.5
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	83.51	29.94	426.9	425.61
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(3)

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

Categories of related parties [Axis]	6		7	
	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	Bhojraj Bhothra	Bhojraj Bhothra	Chetan Bhothra	Chetan Bhothra
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADPB6280E	AADPB6280E	AADPB6451H	AADPB6451H
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	Loan Taken, Loan repaid, Intrest paid	Loan Taken, Loan repaid, Intrest paid	Loan Taken, Loan repaid, Intrest paid	Loan Taken, Loan repaid, Intrest paid
Related party transactions [Abstract]				
Interest paid during year related party transactions	0.84	0.84	6	5.4
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	7	7	50	50
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis]	8		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	Rupali K. Karnawat	Rupali K. Karnawat	Rajaram Tembore	Rajaram Tembore
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADPB6450G	AADPB6450G	AGVPT4359C	AGVPT4359C
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	Remuneration,	Remuneration,	Remuneration and Reimbursement of exps	Remuneration and Reimbursement of exps
Related party transactions [Abstract]				
Reimbursement of expenses incurred on behalf of company during year related party transactions			0.3	0.16
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	58.63	135.35	25.87	24.68
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	3.39	2.65	1.66	3.23
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

**Disclosure of relationship and transactions between related parties [Table]**

..(5)

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

Categories of related parties [Axis]	11	
	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	Anshul K. Karnawat	Anshul K. Karnawat
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	MTFPK5219K	MTFPK5219K
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Salary Paid	Salary Paid
Related party transactions [Abstract]		
Other related party transactions expense	6.74	6.6
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	1.14	0.93
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 Lakhs 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 (58) [See below]	Textual information (59) [See below]
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

## Textual information (58)

## Disclosure of notes on related party explanatory [Text Block]

36	Related party disclosures :			
(i)	List of Related Parties	Relationship		
	Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)		
	Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)		
	Mr. Rajaram Tembare (Director)	Key management personnel (KMP)		
	(w.e.f. 23rd February 2023)			
	Westnest Reality LLP		Enterprises owned or significantly influenced by KMP or their relatives	
	Nutriangle Products LLP	Enterprises owned or significantly influenced by KMP or their relatives		
	K Plustech LLP		Enterprises owned or significantly influenced by KMP or their relatives	
	Anshul K. Karnawat		Relatives of KMP	
	Mr. Bhojraj Bhothra		Relatives of KMP	
	Mr. Chetan Bhothra		Relatives of KMP	
	The Bombay Chemicals	Enterprises owned or significantly influenced by KMP or their relatives		
(ii)	Related Party Transactions			
		Relationship	Year Ended 31st March, 2025	Year Ended 31st March, 2024
	Loan received			
	- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	1,235.00	670.00
	Repayment of loan			
	- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	1,235.00	250.00
	- Mr. Bhojraj Bhothra	Relatives of KMP	-	-
	- Mr. Chetan Bhothra	Relatives of KMP	-	-
	Managerial remuneration			
	- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	119.78	196.50
	- Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)	58.63	135.35

- Mr. Deepak S. Dhobale (Director)	Key management personnel (KMP)	-	-
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	25.87	24.68
Reimbursement of Expenses			
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	11.62	41.29
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	0.30	0.16
Purchase of Capital Asset			
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	-	75.00
Advance given againsts Expenses			
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	-	50.02
Repayment of Security deposit			
- Westnest Reality LLP	Enterprises owned or significantly influenced by KMP or their relatives	-	-
Expenses paid			
- Nutriangle Products LLP	Enterprises owned or significantly influenced by KMP or their relatives	-	0.21
Loan taken			
- Mr. Bhojraj Bhothra	Relatives of KMP	-	-
- Mr. Chetan Bhothra	Relatives of KMP	-	-
Interest on loan			
- Mr. Bhojraj Bhothra	Relatives of KMP	0.84	0.84
- Mr. Chetan Bhothra	Relatives of KMP	6.00	5.40
Salary paid			
- Anshul K. Karnawat	Relatives of KMP	6.74	6.60
Commission & Brokerage Charges			
- The Bombay Chemicals	Enterprises owned or significantly influenced by KMP or their relatives	12.00	12.00
- K Plustech LLP	Enterprises owned or significantly influenced by KMP or their relatives	-	-
Advisory Services			
- K Plustech LLP	Enterprises owned or significantly influenced by KMP or their relatives	29.94	53.57
(iii) Related Party Balances			
	Relationship	Year Ended 31st March, 2025	Year Ended 31st March, 2024
Unsecured loan payable			
- Mr. Kiran I.			

Karnawat (Director)	Key management personnel (KMP)	420.00	420.00	
- Mr. Bhojraj Bhothra	Relatives of KMP	7.00	7.00	
- Mr. Chetan Bhothra	Relatives of KMP	50.00	50.00	
Managerial remuneration				
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	6.59	5.61	
- Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)	3.39	2.65	
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	1.66	3.23	
Other receivable				
- K Plustech LLP	Enterprises owned or significantly influenced by KMP or their relatives		-	-
Salary Payable				
- Anshul K. Karnawat	Relatives of KMP	1.14	0.93	
Advance againts Expenses (receivable)				
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	-	-	
Other Payable				
- K Plustech LLP	Enterprises owned or significantly influenced by KMP or their relatives		83.51	29.94

## Textual information (59)

## Disclosure of notes on related party explanatory [Text Block]

## 36 Related party disclosures :

(i) List of Related Parties	Relationship	
Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	
Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)	
Mr. Deepak S. Dhobale (Director) (upto 31st October 2022)	Key management personnel (KMP)	
Mr. Rajaram Tembare (Director) (w.e.f. 23rd February 2023)	Key management personnel (KMP)	
Westnest Reality LLP		Enterprises
Nutriangle Products LLP	Enterprises owned or significantly influenced by KMP or their relatives	
K Plustech LLP		Enterprises
Anshul K. Karnawat		Relatives of
Mr. Bhojraj Bhothra		Relatives of
Mr. Chetan Bhothra		Relatives of
The Bombay Chemicals	Enterprises owned or significantly influenced by KMP or their relatives	
(ii) Related Party Transactions		Relationship
Loan received		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	67
Repayment of loan		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	25
Managerial remuneration		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	19
- Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)	13
- Mr. Deepak S. Dhobale (Director)	Key management personnel (KMP)	
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	2
Reimbursement of Expenses		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	4
- Mr. Deepak S. Dhobale (Director)	Key management personnel (KMP)	
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	
- K Plustech LLP		Enterprises
Purchase of Capital Asset		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	7
Advance given againsts Expenses		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	5
Repayment of Security deposit		
- Westnest Reality LLP	Enterprises owned or significantly influenced by KMP or their relatives	
Expenses paid		
- Nutriangle Products LLP	Enterprises owned or significantly influenced by KMP or their relatives	
Loan taken		
- Mr. Bhojraj Bhothra	Relatives of KMP	
- Mr. Chetan Bhothra	Relatives of KMP	
Interest on loan		
- Mr. Bhojraj Bhothra	Relatives of KMP	
- Mr. Chetan Bhothra	Relatives of KMP	
Salary paid		
- Anshul K. Karnawat	Relatives of KMP	
Commission & Brokerage Charges		
- The Bombay Chemicals	Enterprises owned or significantly influenced by KMP or their relatives	1

- K Plustech LLP		Enterprises
Advisory Services		
- K Plustech LLP		Enterprises
(iii) Related Party Balances		Relationship
Unsecured loan payable		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	42
- Mr. Bhojraj Bhothra	Relatives of KMP	
- Mr. Chetan Bhothra	Relatives of KMP	5
Managerial remuneration		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	
- Mrs. Rupali K. Karnawat (Director)	Key management personnel (KMP)	
- Mr. Deepak S. Dhobale (Director)	Key management personnel (KMP)	
- Mr. Rajaram Tembare (Director)	Key management personnel (KMP)	
Other receivable		
- K Plustech LLP		Enterprises
Salary Payable		
- Anshul K. Karnawat	Relatives of KMP	
Advance against Expenses (receivable)		
- Mr. Kiran I. Karnawat (Director)	Key management personnel (KMP)	5
Other Payable		
- K Plustech LLP		Enterprises

### [201400] Notes - Leases

#### Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Table] ..(1)

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

Maturity [Axis]	Not later than one year [Member]	Later than one year and not later than five years [Member]	Later than five years [Member]
	31/03/2024	31/03/2024	31/03/2024
Disclosure of finance lease and operating lease by lessor [Abstract]			
Disclosure of operating lease by lessor [Abstract]			
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [Abstract]			
Disclosure of future minimum lease payments receivable under non cancellable operating leases by lessor [LineItems]			
Minimum operating lease payments receivable	76.07	344.28	306.08

#### Disclosure of minimum operating lease payments by lessee [Table] ..(1)

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

Maturity [Axis]	Not later than one year [Member]		Later than one year and not later than five years [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of finance lease and operating lease by lessee [Abstract]				
Disclosure of operating lease by lessee [Abstract]				
Disclosure of minimum operating lease payments by lessee [Abstract]				
Disclosure of operating lease by lessee [LineItems]				
Minimum operating lease payments payable	79.88	76.07	361.49	361.49

**Disclosure of minimum operating lease payments by lessee [Table]**

..(2)

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

Maturity [Axis]	Later than five years [Member]	
	31/03/2025	31/03/2024
Disclosure of finance lease and operating lease by lessee [Abstract]		
Disclosure of operating lease by lessee [Abstract]		
Disclosure of minimum operating lease payments by lessee [Abstract]		
Disclosure of operating lease by lessee [LineItems]		
Minimum operating lease payments payable	208.99	306.08

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases explanatory [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Expected future minimum sublease payments receivable under non cancellable subleases, classified as operating lease	650.35	726.42
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**Textual information (60)****Disclosure of leases explanatory [Text Block]**

## l) Leases :

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease.

**Textual information (61)****Disclosure of leases explanatory [Text Block]**

## 35 Leases :

Future minimum rental payables under non-cancellable operating leases  
 Not later than one year  
 Later than one year and not later than five years  
 Later than five years

The Company has entered into lease agreement for land and factory building. These are in the nature of non-cancellable operating leases.

The company has created the Lease Equilisation reserve for the FY 2022-23

The company has created the Lease Equilisation reserve for the FY 2023-24

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of earnings per share explanatory [TextBlock]	Textual information (62) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 90,50,100	[shares] 90,50,100
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 0	[shares] 0
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	1,242.41	979.02
Profit (loss) for period	1,242.41	979.02
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	979.02	979.02
Profit (loss) for period	1,242.41	979.02

**Textual information (62)****Disclosure of earnings per share explanatory [Text Block]**

33 Earning per share :		
Profit attributable to equity shareholders	1,242.41	979.02
Weighted average number of Equity Shares	90,50,100	90,50,100
Earnings per share basic (Rs)	13.73	10.82
Earnings per share diluted (Rs)	13.73	10.82
Face value per equity shares(Rs)	10	10

## h) Earnings per share:

Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

**[201900] Notes - Income taxes**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (63) [See below]	Textual information (64) [See below]
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	61.55	54.86
Total deferred tax liabilities	61.55	54.86

## Textual information (63)

## Disclosure of notes on income taxes explanatory [Text Block]

6 Deferred tax liabilities (net) :			
Deferred tax liabilities (net)	61.55	54.86	
	Total :	61.55	54.86
Refer note no. 15.1			

15.1 Significant Components of Deferred Tax			
Deferred Tax Asset			
Expenses provided but allowable in Income tax on Payment basis	-0.84	3.50	
Others			31.93 10.30
Gross Deferred Tax Asset (A)		31.09	13.80
Deferred Tax Liability			
Difference between book depreciation and tax depreciation	92.64	68.66	
Gross Deferred Tax Liability (B)		92.64	68.66
Net Deferred Tax Asset (A)-(B)		(61.55)	(54.86)

32 Tax Expenses:			
Current Tax		413.01	305.69
Taxation for earlier years	-	-	
Deferred Tax		6.69	25.39
	Total :	419.70	331.08

## n) Income taxes :

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted, at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

## Textual information (64)

### Disclosure of notes on income taxes explanatory [Text Block]

#### n) Income taxes :

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating due to the recognition of certain assets and liabilities.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it is probable that sufficient taxable income will be available against which the deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax assets to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which the deferred tax assets can be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

## [202600] Notes - Consolidated financial statements

### Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	AirLife Gases USA Inc.
Country of incorporation or residence of subsidiary consolidated	UNITED STATES
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA
Effect of acquisition or disposal of subsidiary [Abstract]	
Effect on financial position on acquisition or disposal	0
Effect on results for reporting period on acquisition or disposal	0
Effect on results for corresponding previous period on acquisition or disposal	0
End of reporting period of financial statements of subsidiary when different from parent	31/03/2025

**Disclosure of details of entities consolidated [Table]**

..(1)

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

Entities consolidated [Axis]	1
	<b>01/04/2024 to 31/03/2025</b>
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	Airlife Gases USA Inc
Type of entity consolidated	Foreign Subsidiary
Amount of net assets of entity consolidated	1,483.27
Net assets of entity as percentage of consolidated net assets	30.30%
Amount of share in profit or loss of entity consolidated	443.58
Share in profit or loss of entity as percentage of consolidated profit or loss	45.31%

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	Textual information (65) [See below]
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	Textual information (66) [See below]
Disclosure of additional information consolidated financial statements [TextBlock]	

## Textual information (65)

### Disclosure of notes on consolidated financial statements explanatory [Text Block]

#### 2. Significant accounting policies :

##### 2.1 Basis of accounting and preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company") and its subsidiary (collectively, "the Group") for the year ended 31st March, 2025. These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India. The Group has prepared these consolidated financial statements to comply in all material aspects with accounting principles generally accepted in India, including the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

These consolidated financial statements have been prepared under historical cost convention. All income and expenses having a material bearing on the financial statements are recognized on the accrual basis.

##### 2.2 Principles of Consolidation :

These consolidated financial statements of the Group are prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

These consolidated financial statements are presented, to the extent possible, in the same format as that adopted by the Company for its standalone financial statements.

##### Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continues to be consolidated until the date that such control ceases to exist.

The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses, after eliminating intra group balances and intra group transactions. The unrealised profits or losses resulting from the intra group transactions and intra group balances have been eliminated in full. Unrealised losses resulting from intragroup transactions are also eliminated unless cost cannot be recovered.

The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised in the consolidated financial statements as goodwill and is tested for impairment annually. The excess of the Company's portion of equity of the subsidiary over the cost of investment therein is treated as capital reserve.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and necessary adjustments required for deviations, if any to the extent possible unless otherwise stated, are made in the consolidated financial statements and are presented in the same manner as the Company's standalone financial statements.

Share of minority in the net profit is adjusted against the income to arrive at the net income attributable to shareholders of the parent Company. Minority interest is presented separately in the balance sheet.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of the subsidiary, then the excess, and any further losses applicable to the minority, are adjusted against the Group's interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the Group's interest until the minority's share of losses previously absorbed by the Group has been adjusted.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it:

- derecognises the assets (including goodwill) and liabilities of the subsidiary;
- derecognises the carrying amount of any minority interest;
- derecognises the cumulative translation differences, recorded in foreign currency translation reserve;
- recognises fair value of the consideration received;
- recognises the carrying value of any investment retained;
- recognises any surplus or deficit in consolidated statement of profit and loss.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

Name of the Company	Country of incorporation	Parent's ultimate holding as on 31st March, 2025	Financial Year ends on
AirLife Gases USA, Inc.	United States of America	100%	31st March, 2025
AirWorks Limited	Hong Kong	100%	31st March, 2025

### 2.3 Use of estimates :

The preparation of consolidated financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and the disclosure of contingent liabilities at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

## Textual information (66)

### Disclosure of details of subsidiaries explanatory [Text Block]

#### 2. Significant accounting policies :

##### 2.1 Basis of accounting and preparation of consolidated financial statements :

These consolidated financial statements comprise financial statements of AirLife Gases Private Limited ("the Holding Company") and its subsidiary (collectively, "the Group") for the year ended 31st March, 2025. These consolidated financial statements have been prepared in accordance with the generally accepted accounting principles in India. The Group has prepared these consolidated financial statements to comply in all material aspects with accounting principles generally accepted in India, including the accounting standards notified under Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accounts) Rules, 2014.

The Group has ascertained its operating cycle as 12 months for the purpose of current - non-current classification of assets and liabilities.

These consolidated financial statements have been prepared under historical cost convention. All income and expenses having a material bearing on the financial statements are recognized on the accrual basis.

##### 2.2 Principles of Consolidation :

These consolidated financial statements of the Group are prepared in accordance with Accounting Standard 21 "Consolidated Financial Statements".

These consolidated financial statements are presented, to the extent possible, in the same format as that adopted by the Company for its standalone financial statements.

##### Subsidiaries :

Subsidiaries are fully consolidated from the date of acquisition, being the date on which the Group obtains control, and continues to be consolidated until the date that such control ceases to exist.

The financial statements of the Company and its subsidiary have been consolidated on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses, after eliminating intra group balances and intra group transactions. The unrealised profits or losses resulting from the intra group transactions and intra group balances have been eliminated in full. Unrealised losses resulting from intragroup transactions are also eliminated unless cost cannot be recovered.

The excess of the cost to the Company of its investment in the subsidiaries over the Company's portion of equity on the acquisition date is recognised in the consolidated financial statements as goodwill and is tested for impairment annually. The excess of the Company's portion of equity of the subsidiary over the cost of investment therein is treated as capital reserve.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and necessary adjustments required for deviations, if any to the extent possible unless otherwise stated, are made in the consolidated financial statements and are presented in the same manner as the Company's standalone financial statements.

Share of minority in the net profit is adjusted against the income to arrive at the net income attributable to shareholders of the parent Company. Minority interest is presented separately in the balance sheet.

If the losses attributable to the minority in a subsidiary exceed the minority's share in equity of the subsidiary, then the excess, and any further losses applicable to the minority, are adjusted against the Group's interest except to the extent that the minority has a binding obligation to, and is able to, make good the losses. If the subsidiary subsequently reports profits, all such profits are allocated to the Group's interest until the minority's share of losses previously absorbed by the Group has been adjusted.

A change in the ownership/interest of a subsidiary, without a loss of control is accounted for as an equity transaction.

If the Group loses control over a subsidiary, it:

- derecognises the assets (including goodwill) and liabilities of the subsidiary;
- derecognises the carrying amount of any minority interest;
- derecognises the cumulative translation differences, recorded in foreign currency translation reserve;
- recognises fair value of the consideration received;
- recognises the carrying value of any investment retained;
- recognises any surplus or deficit in consolidated statement of profit and loss.

Details of subsidiary which is included in the consolidation and the Company's effective holding therein are as under :

Name of the Company	Country of incorporation	Parent's ultimate holding as on 31st March, 2025	Financial Year ends on
AirLife Gases USA, Inc.	United States of America	100%	31st March, 2025
AirWorks Limited	Hong Kong	100%	31st March, 2025

### [201500] Notes - Impairment

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of impairment of assets explanatory [TextBlock]	Textual information (67) [See below]	Textual information (68) [See below]
Disclosure of impairment loss and reversal of impairment loss explanatory [TextBlock]	Textual information (69) [See below]	

## Textual information (67)

### Disclosure of impairment of assets explanatory [Text Block]

o) Impairment :

Assessment is done at each balance sheet date as to whether there is any indication that an asset (tangible and intangible) may be impaired. If any such indication exists, an estimate of the recoverable amount of the asset/cash generating unit is made. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. For the purpose of assessing impairment, the recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. The smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets, is considered as a cash generating unit (CGU). An asset or CGU whose carrying value exceeds its recoverable amount is considered impaired and is written down to its recoverable amount. Assessment is also done at each balance sheet date as to whether there is any indication that an impairment loss recognised for an asset in prior accounting periods may no longer exist or may have decreased. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

## Textual information (68)

### Disclosure of impairment of assets explanatory [Text Block]

o) Impairment :

Assessment is done at each balance sheet date as to whether there is any indication that an asset (tangible and intangible) m

## Textual information (69)

### Disclosure of impairment loss and reversal of impairment loss explanatory [Text Block]

o) Impairment :

Assessment is done at each balance sheet date as to whether there is any indication that an asset (tangible and intangible) may be impaired. If any such indication exists, an estimate of the recoverable amount of the asset/cash generating unit is made. Recoverable amount is higher of an asset's or cash generating unit's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life. For the purpose of assessing impairment, the recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. The smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets, is considered as a cash generating unit (CGU). An asset or CGU whose carrying value exceeds its recoverable amount is considered impaired and is written down to its recoverable amount. Assessment is also done at each balance sheet date as to whether there is any indication that an impairment loss recognised for an asset in prior accounting periods may no longer exist or may have decreased. An impairment loss is reversed to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had previously been recognised.

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock]	Textual information (70) [See below]	Textual information (71) [See below]
Disclosure of other provisions explanatory [TextBlock]		

**Textual information (70)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]****p) Provisions, Contingent Liabilities and Contingent Assets:**

A provision is recognized when the Group has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

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

Contingent assets are neither recognized nor disclosed.

**Textual information (71)****Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]****p) Provisions, Contingent Liabilities and Contingent Assets:**

A provision is recognized when the Group has a present obligation as a result of past event, it is probable that an outflow of r  
A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurre  
Contingent assets are neither recognized nor disclosed.

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (72) [See below]	Textual information (73) [See below]	
Description of accounting policy to determine components of cash and cash equivalents [TextBlock]	Textual information (74) [See below]	Textual information (75) [See below]	
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	854.72	787.99	1,334.11
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Total cash and cash equivalents	854.72	787.99	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	85.56	450.6	
Total income taxes paid (refund)	85.56	450.6	

## Textual information (72)

## Disclosure of cash flow statement explanatory [Text Block]

Consolidated cash flow statement for  
the year ended 31st March, 2025

(All amounts in Rs Lakhs, unless  
otherwise stated)

	Year ended 31st March, 2025	Year ended 31st March, 2024
A.		
Cash flow from operating activities :		
Net profit before tax	1,662.11	1,310.11
Adjusted for :		
Depreciation	303.70	181.65
Interest and other finance cost	421.81	276.78
Interest income	(171.46)	(91.20)
Loss/(Gain) on Sale / Discard of Assets (Net)	-	-
	554.05	367.23
Operating loss before working capital changes :	2,216.16	1,677.33
Changes in :		
Long-term loans and advances	(294.64)	(52.83)
Other non-current assets	(2.11)	(9.90)
Inventories	(1,327.00)	109.99
Trade receivables	(4,946.77)	(809.60)
Short-term loans and advances	(18.39)	(337.98)
Other current assets	2.90	(964.58)
Other Long term liabilities	10.71	14.80
Long-term provisions	(4.73)	5.29
Short-term provisions	168.66	8.63
Trade payables	2,288.67	846.30
Other current liabilities	105.94	(403.42)
	(4,016.75)	(1,593.29)
Cash generations from operations :	(1,800.59)	84.04
Direct taxes paid	(85.56)	(450.60)
Net cash (used in)/from operating activities :	(1,886.15)	(366.56)

B.	Cash flow from investing activities :		
	Purchase of property, plant and equipment	(1,089.98)	(1,133.38)
	Increase In Capital Work-in-progress	(1,740.11)	-
	Investment in fixed deposits	(320.48)	779.00
	Interest received	171.46	91.20
	Net cash used in investing activities :	(2,979.11)	(263.18)
C.	Cash flow from financing activities :		
	Proceeds / (repayment) of long term borrowings (Net)	2,580.93	179.56
	Proceeds from Share Application Money	346.05	-
	Proceeds / (repayment) of short term borrowings (Net)	2,088.26	(4.78)
	Interest paid	(421.81)	(276.78)
	Net cash from financing activities :	4,593.43	(102.00)
	Net changes in cash and cash equivalents (A+B+C) :	(271.83)	(731.74)
	Cash and Cash Equivalents, at the beginning :	607.99	1,334.11
	Effects of foreign currency translation	18.08	5.62
	Cash and Cash Equivalents, at the close :	354.25	607.99
Corporate information & significant accounting policies	1-2		
See accompanying notes forming part of the financial statements			

## Textual information (73)

## Disclosure of cash flow statement explanatory [Text Block]

Consolidated cash flow statement for the year  
ended 31st March, 2024

(All amounts in Rs Lakhs, unless otherwise stated)

A.	<p>Cash flow from operating activities :</p> <p>Net profit before tax</p> <p>Adjusted for :</p> <p>Depreciation</p> <p>Interest and other finance cost</p> <p>Interest income</p> <p>Loss/(Gain) on Sale / Discard of Assets (Net)</p> <p>Operating loss before working capital changes :</p> <p>Changes in :</p> <p>Long-term loans and advances</p> <p>Other non-current assets</p> <p>Inventories</p> <p>Trade receivables</p> <p>Short-term loans and advances</p> <p>Other current assets</p> <p>Other Long term liabilities</p> <p>Long-term provisions</p> <p>Short-term provisions</p> <p>Trade payables</p> <p>Other current liabilities</p> <p>Cash generations from operations :</p> <p>Direct taxes paid</p> <p>Net cash (used in)/from operating activities :</p>	
B.	<p>Cash flow from investing activities :</p> <p>Purchase of property, plant and equipment</p> <p>Investment in fixed deposits</p> <p>Interest received</p> <p>Net cash used in investing activities :</p>	
C.	<p>Cash flow from financing activities :</p> <p>Proceeds / (repayment) of long term borrowings (Net)</p> <p>Proceeds / (repayment) of short term borrowings (Net)</p> <p>Interest paid</p> <p>Net cash from financing activities :</p>	
	<p>Net changes in cash and cash equivalents (A B C) :</p> <p>Cash and Cash Equivalents, at the beginning :</p> <p>Effects of foreign currency translation</p> <p>Cash and Cash Equivalents, at the close :</p>	(731.74)

## Textual information (74)

### **Description of accounting policy to determine components of cash and cash equivalents [Text Block]**

j) Cash flow statement :

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

## Textual information (75)

### **Description of accounting policy to determine components of cash and cash equivalents [Text Block]**

i) Cash and cash equivalents :

Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term invest

j) Cash flow statement :

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for th

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	14,401.33	18,376.26
Revenue from sale of services	352.87	373.17
Other operating revenues	3,506.28	10.94
Total revenue from operations other than finance company	18,260.48	18,760.37
Total revenue from operations	18,260.48	18,760.37
Other income	430.58	163.2
Total revenue	18,691.06	18,923.57
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	15,102	14,670.26
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,327	109.99
Employee benefit expense	528.8	639.79
Finance costs	421.81	276.78
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	300.67	178.42
Amortisation expense	3.04	(A) 3.22
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	303.71	181.64
CSR expenditure	24.5	18.05
Other expenses	1,975.13	1,716.95
Total expenses	17,028.95	17,613.46
Total profit before prior period items, exceptional items, extraordinary items and tax	1,662.11	1,310.11
Total profit before extraordinary items and tax	1,662.11	1,310.11
Total profit before tax	1,662.11	1,310.11
Tax expense [Abstract]		
Current tax	413.01	305.69
Deferred tax	6.69	(B) 25.4
Total tax expense	419.7	331.09
Total profit (loss) for period from continuing operations	1,242.41	979.02
Total profit (loss) for period before minority interest	1,242.41	979.02
Profit (loss) of minority interest	0	0
Total profit (loss) for period	1,242.41	979.02
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 13.73	[INR/shares] 10.82
Diluted earnings per equity share	[INR/shares] 13.73	[INR/shares] 10.82
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**Footnotes**

(A)

Kept as 3.23 instead of 3.22 due to rounding off mismatch

(B)

Adjusted 0.01 for roundoff balance

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (78) [See below]	Textual information (79) [See below]
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	14,401.33	18,376.26
Total revenue from sale of products	14,401.33	18,376.26
Disclosure of revenue from sale of services [Abstract]		
Disclosure of revenue from sale of services explanatory [TextBlock]	Textual information (80) [See below]	Textual information (81) [See below]
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	352.87	373.17
Total revenue from sale of services	352.87	373.17
Disclosure of other operating revenues [Abstract]		
Disclosure of notes on other operating revenues explanatory [TextBlock]	Textual information (82) [See below]	
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	(A) 3,506.28	10.94
Total other operating revenues	3,506.28	10.94
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (83) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	171.46	91.2
Total interest income on current investments	171.46	91.2
Total interest income	171.46	91.2
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	156.13	44.79
Miscellaneous other non-operating income	102.99	27.21
Total other non-operating income	259.12	72
Total other income	430.58	163.2
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (84) [See below]	Textual information (85) [See below]
Interest expense [Abstract]		
Other interest charges	348.35	243.63
Total interest expense	348.35	243.63
Other borrowing costs	73.46	33.15
Total finance costs	421.81	276.78
Employee benefit expense [Abstract]		
Salaries and wages	300.28	261.99
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	204.28	356.53
Total remuneration to directors	204.28	356.53
Total managerial remuneration	204.28	356.53
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	5.99	5.34
Total contribution to provident and other funds	5.99	5.34
Staff welfare expense	18.25	15.93
Total employee benefit expense	528.8	639.79
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0

Power and fuel	19	12.9
Rent	106.33	114.53
Repairs to building	0.16	2.87
Repairs to machinery	18.35	27.51
Insurance	29.1	30.08
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	15.87	9.61
Total rates and taxes excluding taxes on income	15.87	9.61
Telephone postage	7.32	7.42
Printing stationery	1.54	1.99
Travelling conveyance	27.4	75.96
Legal professional charges	194.99	413.41
Safety security expenses	18.11	24.95
Directors sitting fees	0	0
Cost transportation [Abstract]		
Cost freight	219.67	89.94
Total cost transportation	219.67	89.94
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Site labour supervision cost contracts	20.34	18.88
Total contract cost	20.34	18.88
Payments to auditor [Abstract]		
Payment for audit services	4.5	4.5
Total payments to auditor	4.5	4.5
Miscellaneous expenses	1,292.45	882.4
Total other expenses	1,975.13	1,716.95
Current tax [Abstract]		
Current tax pertaining to current year	413.01	305.69
Total current tax	413.01	305.69

### Footnotes

(A)

Kept as 3506.28 in place of 3506.27 due to roundng off mismatch

## Textual information (76)

## Subclassification and notes on income and expense explanatory [Text Block]

24	Revenue from operations :		
	Sale of products		
	-Traded goods	14,401.33	18,376.26
	Sale of services	352.87	373.17
	Other operating revenue	3,506.27	10.94
	Total :	18,260.48	18,760.37
	Breakup of revenue of operations		
	Helium	14,349.83	18,376.26
	Argon	-	-
	ISO Tank Container	51.50	-
	Rental income from ISO Tank	341.74	373.17
	Other services	11.14	-
	Recovery of expenses	-	10.94
	TOP Compensation Receivable	3,506.27	-
	Total :	18,260.48	18,760.37
25	Other income :		
	Interest Income		
	-Interest on FD & Loans	171.46	91.20
	Foreign exchange fluctuation gain (net)	156.12	44.79
	Miscellaneous income	102.99	27.21
	Provisions written back	-	-
	Total :	430.58	163.20
26	Purchases in stock-in-trade :		
	Purchases in stock-in-trade	15,102.00	14,670.26
	Total :	15,102.00	14,670.26
27	Changes in inventories of stock-in-trade :		
	Opening Inventories		
	Stock-in-trade - Opening	594.26	704.25
	Less: Closing Inventories		

Stock-in-trade - Closing	1,921.25	594.26	
	Total :	(1,327.00)	109.99
28 Employee benefit expenses :			
Salaries and wages(a)		504.56	618.52
Contribution to provident and other funds	5.99	5.34	
Staff welfare expenses	18.25	15.93	
	Total :	528.80	639.79
(a) Salaries and wages includes directors remuneration			
Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” :			
Defined Contribution Plan			
The Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to the funds. The contributions payable to this plan by the Company are at the rates specified in respective legislations.			
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Employers Contribution to Provident Fund	5.99	5.34	
Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” (Cont.) :			
Defined Benefit Plan			
General Description of the Plan			
The Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed atleast five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service.			
The Scheme provides for lump sum payment to			

vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service or part thereof. Vesting occurs upon completion of five years of service. The present value of defined benefit obligation and the related current service costs were measured using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. The following tables sets out the funded status of the gratuity plan and the amounts recognized in the financial statements for the

year ended 31st March, 2025 and 31st March, 2024.				
Changes in the present value of the defined benefit obligation				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Defined Benefit Obligation at beginning of the year	5.40	3.07		
Current Service Cost	2.10	2.93		
Interest Cost	0.39	0.23		
Actuarial (Gain) / Loss	(4.21)	(0.83)		
Benefits Paid	-	-		
Defined Benefit Obligation at year end	3.69	5.40		
Changes in the fair value of plan assets				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Fair value of plan assets as at the beginning of the year		-	-	
Expected return on plan assets		-	-	
Contributions		-	-	
Benefits paid		-	-	
Actuarial gain/ (loss) on plan assets		-	-	
Fair value of plan assets as at the end of the year	-	-		
Reconciliation of present value of defined benefit obligation and fair value of assets				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value obligation as at the end of the year	3.69	5.40		
Fair value of plan assets as at the end of the year	-	-		
Unfunded net liability recognized in balance sheet	3.69	5.40		
Amount classified as:				
Short term provision			0.02	0.03
Long term provision			3.67	5.38
Expenses recognized in Profit and Loss Account				
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Current service cost			2.10	2.93

Interest cost			0.39	0.23
Expected return on plan assets	-	-	-	-
Net actuarial loss/(gain) recognized during the year	(4.21)	(0.83)		
Total expense recognised in Profit and Loss	-1.72	2.33		
Actuarial assumptions			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Discount Rate			6.60%	7.15%
Expected Rate of increase in Compensation Level	10.00%	10.00%		
Expected Rate of return on Plan assets		NA	NA	
Average Future Service (Years)		23.36	22.31	
Withdrawal Rate			15.00%	15.00%
Experience Adjustment			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of defined benefit obligation		3.69	5.40	
Plan assets			-	-
Net assets/(liability)			(3.69)	(5.40)
Experience gain/(loss)		(4.35)	(0.90)	
Actuarial gain due to change in assumptions		0.15	0.08	
Changes in the fair value of plan assets			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of obligation			4.45	8.02
Fair value of plan assets			-	-
Net asset/(liability) recognized in the balance sheet	(4.45)	(8.02)		
			Year Ended 31st March, 2025	Year Ended 31st March, 2024
29 Finance costs :				
Interest on bank facilities		330.29	216.85	
Interest others(a)			18.06	26.78
Other borrowing cost			73.46	33.15
		Total :	421.81	276.78
(a) Interest others includes interest paid to related parties. Refer note no. 36 for related party transactions.				

30	Depreciation and amortisation expense :			
	Depreciation on property, plant and equipment		300.67	178.42
	Amortisation of intangible assets		3.03	3.22
			Total :	303.70
				181.65
31	Other expenses :			
	ISO tank expenses			1,227.33
				680.15
	Power and fuel		19.00	12.90
	Contract labour charges	20.34	18.88	
	Rent		106.33	114.53
	Rates and taxes		15.87	9.61
	Repairs to buildings		0.16	2.87
	Repairs to machinery		9.41	7.76
	Repairs others		8.93	19.75
	Telephone expenses		7.32	7.42
	Printing and stationary	1.54	1.99	
	Freight outward		219.67	89.94
	Conveyance expenses		16.51	18.98
	Travelling Expenses		10.89	56.98
	Commission		-	39.71
	Security charges		18.11	24.95
	Insurance		29.10	30.08
	Professional fees		194.99	413.41
	Auditors' Remuneration (Refer Note no - 34)	4.50	4.50	
	Business Promotion Expenses	19.88	99.03	
	CSR Expenditure		24.50	18.05
	Donation		-	-
	Loss on sale of Fixed Assets	1716.94	-	-
	Miscellaneous expenses		45.26	63.48
			Total :	1,999.63
				1,734.99
32	Tax Expenses:			
	Current Tax		413.01	305.69

Taxation for earlier years	-	-	
Deferred Tax		6.69	25.39
	Total :	419.70	331.08
		Year Ended	Year Ended
		31st March, 2025	31st March, 2024
33 Earning per share :			
Profit attributable to equity shareholders	1,242.41	979.02	
Weighted average number of Equity Shares	90,50,100	90,50,100	
Earnings per share basic (Rs)	13.73	10.82	
Earnings per share diluted (Rs)	13.73	10.82	
Face value per equity shares(Rs)	10	10	
34 Auditors' Remuneration :			
Payments to auditor as			
As auditor		3.50	3.50
As tax auditor		1.00	1.00
Others (including certification fees)	-	-	
	Total :	4.50	4.50

## Textual information (77)

### Subclassification and notes on income and expense explanatory [Text Block]

24 Revenue from operations :

- Sale of products
  - Traded goods
- Sale of services
- Other operating revenue

Breakup of revenue of operations

- Helium
- Argon
- ISO Tank Container
- Rental income from ISO Tank
- Other services
- Recovery of expenses

25 Other income :

- Interest Income
  - Interest on FD & Loans
- Foreign exchange fluctuation gain (net)
- Miscellaneous income
- Provisions written back

26 Purchases in stock-in-trade :

- Purchases in stock-in-trade

27 Changes in inventories of stock-in-trade :

- Opening Inventories
- Stock-in-trade
- Less: Closing Inventories
- Stock-in-trade

28 Employee benefit expenses :

- Salaries and wages(a)
- Contribution to provident and other funds
- Staff welfare expenses

(a) Salaries and wages includes directors remuneration

Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” :

Defined Contribution Plan

The Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. L

Employers Contribution to Provident Fund

Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” (Cont.) :

Defined Benefit Plan

General Description of the Plan

The Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed 10 years of service with the Company is eligible for gratuity. The Scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination.

Changes in the present value of the defined benefit obligation

Defined Benefit Obligation at beginning of the year

Current Service Cost

Interest Cost

Actuarial (Gain) / Loss

Benefits Paid

Defined Benefit Obligation at year end

Changes in the fair value of plan assets

Fair value of plan assets as at the beginning of the year

Expected return on plan assets

Contributions

Benefits paid

Actuarial gain/ (loss) on plan assets

Fair value of plan assets as at the end of the year

Reconciliation of present value of defined benefit obligation and fair value of assets

Present value obligation as at the end of the year

Fair value of plan assets as at the end of the year

Unfunded net liability recognized in balance sheet

Amount classified as:

Short term provision

Long term provision

Expenses recognized in Profit and Loss Account

Current service cost

Interest cost

Expected return on plan assets

Net actuarial loss/(gain) recognized during the year

Total expense recognised in Profit and Loss

Actuarial assumptions

Discount Rate

Expected Rate of increase in Compensation Level

Expected Rate of return on Plan assets

Average Future Service (Years)

Withdrawal Rate

Experience Adjustment

Present value of defined benefit obligation

Plan assets  
Net assets/(liability)  
Experience gain/(loss)  
Actuarial gain due to change in assumptions

Changes in the fair value of plan assets

Present value of obligation  
Fair value of plan assets  
Net asset/(liability) recognized in the balance sheet

29 Finance costs :

Interest on bank facilities  
Interest others(a)  
Other borrowing cost

(a) Interest others includes interest paid to related parties. Refer note no. 36 for related party transactions.

30 Depreciation and amortisation expense :

Depreciation on property, plant and equipment  
Amortisation of intangible assets

31 Other expenses :

ISO tank expenses  
Power and fuel  
Contract labour charges  
Rent  
Rates and taxes  
Repairs to buildings  
Repairs to machinery  
Repairs others  
Telephone expenses  
Printing and stationary  
Freight outward  
Conveyance expenses  
Travelling Expenses  
Commission  
Security charges  
Insurance  
Professional fees  
Auditors' Remuneration (Refer Note no - 34)  
Business Promotion Expenses  
CSR Expenditure  
Donation  
Loss on sale of Fixed Assets  
Miscellaneous expenses

32 Tax Expenses:

Current Tax  
Taxation for earlier years  
Deferred Tax

## 33 Earning per share :

Profit attributable to equity shareholders  
 Weighted average number of Equity Shares  
 Earnings per share basic (Rs)  
 Earnings per share diluted (Rs)  
 Face value per equity shares(Rs)

## 34 Auditors' Remuneration :

Payments to auditor as  
 As auditor  
 As tax auditor  
 Others (including certification fees)

## Textual information (78)

**Disclosure of revenue from sale of products explanatory [Text Block]**

24 Revenue from operations :			
Sale of products			
-Traded goods		14,401.33	18,376.26
Sale of services		352.87	373.17
Other operating revenue	3,506.27	10.94	
Total :		18,260.48	18,760.37
Breakup of revenue of operations			
Helium		14,349.83	18,376.26
Argon		-	-
ISO Tank Container		51.50	-
Rental income from ISO Tank	341.74	373.17	
Other services		11.14	-
Recovery of expenses		-	10.94
TOP Compensation Receivable	3,506.27	-	
Total :		18,260.48	18,760.37

## Textual information (79)

## Disclosure of revenue from sale of products explanatory [Text Block]

24 Revenue from operations :			
Sale of products			
-Traded goods		18,376.26	14,740.64
Sale of services		373.17	697.35
Other operating revenue	10.94	7.28	
	Total :	18,760.37	15,445.27
Breakup of revenue of operations			
Helium		18,376.26	14,734.97
Argon		-	5.67
ISO Tank Container		-	-
Rental income from ISO Tank	373.17	648.31	
Other services		-	49.04
Recovery of expenses		10.94	7.28
	Total :	18,760.37	15,445.27
25 Other income :			
Interest Income			
Interest on FD & Loans	91.20	18.85	
Foreign exchange fluctuation gain (net)	44.79	2.82	
Miscellaneous income		27.21	0.59
Provisions written back	-	0.44	
	Total :	163.20	22.70

## Textual information (80)

## Disclosure of revenue from sale of services explanatory [Text Block]

24 Revenue from operations :			
Sale of products			
-Traded goods		14,401.33	18,376.26
Sale of services		352.87	373.17
Other operating revenue	3,506.27	10.94	
	Total :	18,260.48	18,760.37
Breakup of revenue of operations			
Helium		14,349.83	18,376.26
Argon		-	-
ISO Tank Container		51.50	-
Rental income from ISO Tank	341.74	373.17	
Other services		11.14	-
Recovery of expenses		-	10.94
TOP Compensation Receivable	3,506.27	-	
	Total :	18,260.48	18,760.37

## Textual information (81)

## Disclosure of revenue from sale of services explanatory [Text Block]

24 Revenue from operations :			
Sale of products			
-Traded goods		18,376.26	14,740.64
Sale of services		373.17	697.35
Other operating revenue	10.94	7.28	
Total :		18,760.37	15,445.27
Breakup of revenue of operations			
Helium		18,376.26	14,734.97
Argon		-	5.67
ISO Tank Container		-	-
Rental income from ISO Tank	373.17	648.31	
Other services		-	49.04
Recovery of expenses		10.94	7.28
Total :		18,760.37	15,445.27
25 Other income :			
Interest Income			
Interest on FD & Loans	91.20	18.85	
Foreign exchange fluctuation gain (net)	44.79	2.82	
Miscellaneous income		27.21	0.59
Provisions written back	-	0.44	
Total :		163.20	22.70

## Textual information (82)

## Disclosure of notes on other operating revenues explanatory [Text Block]

24 Revenue from operations :			
Sale of products			
-Traded goods		14,401.33	18,376.26
Sale of services		352.87	373.17
Other operating revenue	3,506.27	10.94	
Total :		18,260.48	18,760.37
Breakup of revenue of operations			
Helium		14,349.83	18,376.26
Argon		-	-
ISO Tank Container		51.50	-
Rental income from ISO Tank	341.74	373.17	
Other services		11.14	-
Recovery of expenses		-	10.94
TOP Compensation Receivable	3,506.27	-	
Total :		18,260.48	18,760.37

## Textual information (83)

**Disclosure of notes on other income explanatory [Text Block]**

25 Other income :			
Interest Income			
-Interest on FD & Loans	171.46	91.20	
Foreign exchange fluctuation gain (net)	156.12	44.79	
Miscellaneous income		102.99	27.21
Provisions written back	-	-	
Total :		430.58	163.20

## Textual information (84)

**Disclosure of notes on finance cost explanatory [Text Block]**

		Year Ended 31st March, 2025	Year Ended 31st March, 2024
29 Finance costs :			
Interest on bank facilities	330.29	216.85	
Interest others(a)		18.06	26.78
Other borrowing cost		73.46	33.15
Total :		421.81	276.78

(a) Interest others includes interest paid to related parties. Refer note no. 36 for related party transactions.

## Textual information (85)

**Disclosure of notes on finance cost explanatory [Text Block]**

29 Finance costs :		
Interest on bank facilities		216.85
Interest others(a)		
Other borrowing cost		
Total :		

(a) Interest others includes interest paid to related parties. Refer note no. 36 for related party transactions.

**[300600] Notes - Additional information statement of profit and loss****Details of goods purchased [Table]**

..(1)

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

Categories of goods purchased [Axis]	Goods purchased 1 [Member]		Goods purchased 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
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Helium	Helium	Nitrogen	Nitrogen
Total goods purchased	14,862.25	14,361.55	6.63	4.96

**Details of goods purchased [Table]**

..(2)

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

Categories of goods purchased [Axis]	Goods purchased 3 [Member]		Goods purchased 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
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Oxygen	Oxygen	Others	Others
Total goods purchased	0.26	0.17	232.86	303.58

**Details of manufactured and traded goods [Table]**

..(1)

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

Categories of manufactured and traded goods [Axis]	Traded goods category 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of manufactured and traded goods [Abstract]		
Details of manufactured and traded goods [LineItems]		
Description of finished goods	Helium	Helium
Amount of sales	14,349.83	18,376.26
Amount of closing inventory	0	0
Amount of opening inventory	0	0

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (86) [See below]	Textual information (87) [See below]
Changes in inventories of stock-in-trade	-1,327	109.99
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,327	109.99
Revenue other services	352.87	373.17
Total gross income from services rendered	352.87	373.17
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Interim dividend remitted in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale traded goods	9,195.86	5,170.37
Total domestic turnover goods, gross	9,195.86	5,170.37
Export sale traded goods	5,205.47	13,205.89
Total export turnover goods, gross	5,205.47	13,205.89
Total revenue from sale of products	14,401.33	18,376.26
Domestic revenue services	352.87	373.17
Total revenue from sale of services	352.87	373.17
Gross value of transaction with related parties as per AS-18	271.73	551.6
Bad debts of related parties as per AS-18	0	0

## Textual information (86)

## Additional information on profit and loss account explanatory [Text Block]

28	Employee benefit expenses :			
	Salaries and wages(a)		504.56	618.52
	Contribution to provident and other funds	5.99	5.34	
	Staff welfare expenses	18.25	15.93	
	Total :		528.80	639.79
	(a) Salaries and wages includes directors remuneration			
			300.28	262.30
	Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” :			
	Defined Contribution Plan			
	The Company makes Provident Fund contributions to defined contribution retirement benefit plans for qualifying employees. Under the schemes, the Company is required to contribute a specified percentage of the payroll costs to the funds. The contributions payable to this plan by the Company are at the rates specified in respective legislations.			
			Year Ended	Year Ended
			31st March, 2025	31st March, 2024
	Employers Contribution to Provident Fund	5.99	5.34	
	Disclosure pursuant to Accounting Standard – 15 (Revised) on “Employee Benefits” (Cont.) :			
	Defined Benefit Plan			
	General Description of the Plan			
	The Company has an unfunded defined benefit gratuity plan for its employees. Under the gratuity plan, every employee who has completed atleast five years of service gets a gratuity on departure at 15 days of last drawn salary for each completed year of service.			

The Scheme provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days' salary payable for each completed year of service or part thereof. Vesting occurs upon completion of five years of service. The present value of defined benefit obligation and the related current service costs were measured using the Projected Unit Credit method, with actuarial valuations being carried out at each balance sheet date. The following tables sets out the funded status of the gratuity plan and the amounts recognized in the financial statements for the year ended 31st March, 2025 and 31st March, 2024.

Changes in the present value of the defined benefit obligation

			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Defined Benefit Obligation at beginning of the year	5.40	3.07		
Current Service Cost	2.10	2.93		
Interest Cost	0.39	0.23		
Actuarial (Gain) / Loss	(4.21)	(0.83)		
Benefits Paid	-	-		
Defined Benefit Obligation at year end	3.69	5.40		

Changes in the fair value of plan assets

			Year Ended 31st March, 2025	Year Ended 31st March, 2024
Fair value of plan assets as at the beginning of the year		-	-	
Expected return on plan assets		-	-	
Contributions		-	-	
Benefits paid		-	-	
Actuarial gain/ (loss) on plan assets		-	-	
Fair value of plan assets as at the end of the year	-	-		

Reconciliation of present value of defined benefit

obligation and fair value of assets		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value obligation as at the end of the year	3.69	5.40	
Fair value of plan assets as at the end of the year	-	-	
Unfunded net liability recognized in balance sheet	3.69	5.40	
Amount classified as:			
Short term provision		0.02	0.03
Long term provision		3.67	5.38
Expenses recognized in Profit and Loss Account			
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Current service cost		2.10	2.93
Interest cost		0.39	0.23
Expected return on plan assets		-	-
Net actuarial loss/(gain) recognized during the year	(4.21)	(0.83)	
Total expense recognised in Profit and Loss	-1.72	2.33	
Actuarial assumptions			
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Discount Rate		6.60%	7.15%
Expected Rate of increase in Compensation Level	10.00%	10.00%	
Expected Rate of return on Plan assets		NA	NA
Average Future Service (Years)		23.36	22.31
Withdrawal Rate		15.00%	15.00%
Experience Adjustment			
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of defined benefit obligation		5.40	
Plan assets		-	-
Net assets/(liability)		(3.69)	(5.40)
Experience gain/(loss)	(4.35)	(0.90)	
Actuarial gain due to change in assumptions	0.15	0.08	
Changes in the fair value of plan assets			
		Year Ended 31st March, 2025	Year Ended 31st March, 2024
Present value of obligation		4.45	8.02

Fair value of plan assets		-	-
Net asset/(liability) recognized in the balance sheet	(4.45)	(8.02)	
<b>32 Tax Expenses:</b>			
Current Tax		413.01	305.69
Taxation for earlier years		-	-
Deferred Tax		6.69	25.39
		<b>Total :</b>	<b>419.70</b>
			<b>331.08</b>
		Year Ended	Year Ended
		31st March, 2025	31st March, 2024
<b>33 Earning per share :</b>			
Profit attributable to equity shareholders	1,242.41	979.02	
Weighted average number of Equity Shares	90,50,100	90,50,100	
Earnings per share basic (Rs)	13.73	10.82	
Earnings per share diluted (Rs)	13.73	10.82	
Face value per equity shares(Rs)	10	10	
<b>34 Auditors' Remuneration :</b>			
Payments to auditor as			
As auditor		3.50	3.50
As tax auditor		1.00	1.00
Others (including certification fees)		-	-
		<b>Total :</b>	<b>4.50</b>
			<b>4.50</b>
<b>35 Leases :</b>			
Future minimum rental payables under non-cancellable operating leases			
Not later than one year	79.88	76.07	
Later than one year and not later than five years	361.49	344.28	
Later than five years	208.99	306.08	
The Company has entered into lease agreement for land and factory building. These are in the nature of non-cancellable operating leases for 10 years.			
(Rs in lacs)			
The company has created the Lease Equilisation reserve for the FY 2022-23	17.79		

The company has created the Lease Equilisation reserve for the FY 2023-24	14.34
The company has created the Lease Equilisation reserve for the FY 2024-25	10.71

## Textual information (87)

**Additional information on profit and loss account explanatory [Text Block]**

## 33 Earning per share :

Profit attributable to equity shareholders  
 Weighted average number of Equity Shares  
 Earnings per share basic (Rs)  
 Earnings per share diluted (Rs)  
 Face value per equity shares(Rs)

## 34 Auditors" Remuneration :

Payments to auditor as  
 As auditor  
 As tax auditor  
 Others (including certification fees)

## 35 Leases :

Future minimum rental payables under non-cancellable operating leases  
 Not later than one year  
 Later than one year and not later than five years  
 Later than five years

The Company has entered into lease agreement for land and factory building. These are in the nature of non-cancellable operating leases.

The company has created the Lease Equilisation reserve for the FY 2022-23

The company has created the Lease Equilisation reserve for the FY 2023-24

## 36 Related party disclosures :

## (i) List of Related Parties

Mr. Kiran I. Karnawat (Director)  
 Mrs. Rupali K. Karnawat (Director)  
 Mr. Deepak S. Dhobale (Director) (upto 31st October 2022)  
 Mr. Rajaram Tembare (Director) (w.e.f. 23rd February 2023)  
 Westnest Reality LLP  
 Nutriangle Products LLP  
 K Plustech LLP  
 Anshul K. Karnawat  
 Mr. Bhojraj Bhothra  
 Mr. Chetan Bhothra  
 The Bombay Chemicals

## (ii) Related Party Transactions

Loan received

- Mr. Kiran I. Karnawat (Director)

Repayment of loan

- Mr. Kiran I. Karnawat (Director)

Managerial remuneration

- Mr. Kiran I. Karnawat (Director)

- Mrs. Rupali K. Karnawat (Director)

- Mr. Deepak S. Dhobale (Director)

- Mr. Rajaram Tembare (Director)

Reimbursement of Expenses

- Mr. Kiran I. Karnawat (Director)
- Mr. Deepak S. Dhobale (Director)
- Mr. Rajaram Tembare (Director)
- K Plustech LLP

Purchase of Capital Asset

- Mr. Kiran I. Karnawat (Director)

Advance given againsts Expenses

- Mr. Kiran I. Karnawat (Director)

Repayment of Security deposit

- Westnest Reality LLP

Expenses paid

- Nutriangle Products LLP

Loan taken

- Mr. Bhojraj Bhothra
- Mr. Chetan Bhothra

Interest on loan

- Mr. Bhojraj Bhothra
- Mr. Chetan Bhothra

Salary paid

- Anshul K. Karnawat

Commission & Brokerage Charges

- The Bombay Chemicals
- K Plustech LLP

Advisory Services

- K Plustech LLP

(iii) Related Party Balances

Unsecured loan payable

- Mr. Kiran I. Karnawat (Director)
- Mr. Bhojraj Bhothra
- Mr. Chetan Bhothra

Managerial remuneration

- Mr. Kiran I. Karnawat (Director)
- Mrs. Rupali K. Karnawat (Director)
- Mr. Deepak S. Dhobale (Director)
- Mr. Rajaram Tembare (Director)

Other receivable

- K Plustech LLP

Salary Payable

- Anshul K. Karnawat

Advance againsts Expenses (receivable)

- Mr. Kiran I. Karnawat (Director)

Other Payable

- K Plustech LLP

37 Commitments :

Estimated amount of contracts remaining to be executed on capital account and not provided for (net)

The Company has promoted and incorporated a wholly owned subsidiary in Hong Kong namely AirWorks Limited ("AWL") o

38 Segment reporting :

The Group is engaged in the business of supply and distribution of Helium, Speciality & Industrial gases. The Group is also ir

39 Security of Current Assets Against Borrowings by the holding company :

Reconciliation between Current Assets as per Quarterly statement filed with Bank and Current Asset as per Books of Account

Current Assets as per Quarterly Return filed with Bank

Add:

Valuation Difference

Sales reversal and differences in Debtors

Less:

Valuation Difference

Current Assets as per Books of Account

40 CSR Expenditure by the holding company

The Company has adopted a CSR Policy in accordance with the provisions of section 135 of the Companies Act, 2013 and the

Gross Amount required to be spent by the Company during the year

Amount spent during the year

(i) Construction/acquisition of any asset

(ii) On purposes other than (i) above

Shortfall at the end of the year

Total of previous years shortfall

Reason for shortfall

Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as

Where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the p

The shortfall amount (i.e. unspent amount), in respect of other than ongoing projects, transferred to a Fund specified in Sche

The shortfall amount (i.e. unspent amount), pursuant to any ongoing project, transferred to special account as per section 13

Nature of CSR activities

The company has spent its CSR expenditure as per the following details:

1) CSR to Pumpkin House, Ahmednagar amounting to Rs. 6 lacs

2) CSR to Anand Pariwar Trust, Ahmednagar amounting to Rs. 10 lacs

1) CSR to Radhabai Hardikar Pranijat Santha, Pune amounting to Rs. 2.05 lacs

41 Other Statutory Disclosures as per the Companies Act, 2013

(a) The Group did not have any transactions with companies struck off under section 248 or section 560 of the Companies Act

(b) There are no proceedings initiated or pending against the Group for holding any Benami property under Benami Transact

(c) The Group has not traded or invested in Crypto currency or Virtual Currency during the financial year.

(d) During the year ended 31st March, 2024, the Holding Company was not party to any approved scheme which needs appl

(e) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (In

(f) There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under

(g) In accordance with the requirements of Division I - Non Ind AS Schedule III of the Companies Act, 2012, registration of cl

42 In the opinion of the Directors, all the current assets have been stated in the balance sheet at least at a value at which those

43 The Code on Social Security, 2020 ("Code") relating to employees benefits during employment and post-employment benefit

44 The previous year figures have been regrouped wherever necessary in order to be comparable with the current year disclos

**[300100] Notes - Revenue**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of revenue explanatory [TextBlock]	Textual information (88) [See below]	Textual information (89) [See below]

**Textual information (88)****Disclosure of revenue explanatory [Text Block]**

<b>24 Revenue from operations :</b>			
Sale of products			
-Traded goods		14,401.33	18,376.26
Sale of services		352.87	373.17
Other operating revenue	3,506.27	10.94	
<b>Total :</b>		<b>18,260.48</b>	<b>18,760.37</b>
Breakup of revenue of operations			
Helium		14,349.83	18,376.26
Argon		-	-
ISO Tank Container		51.50	-
Rental income from ISO Tank	341.74	373.17	
Other services		11.14	-
Recovery of expenses		-	10.94
TOP Compensation Receivable	3,506.27	-	
<b>Total :</b>		<b>18,260.48</b>	<b>18,760.37</b>

**e) Revenue recognition :**

Revenue from sale of goods in the course of ordinary activities is recognised when all significant risks and rewards of their ownership are transferred to the customer as per terms of the contract which coincides with the delivery of goods and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods and regarding its collection. The amount recognised as revenue is exclusive of goods and service tax, and is net of returns, trade discounts and quantity discounts.

Service income is billed and recognized based on services rendered to customers on a completion of service. When no significant uncertainty exists regarding the amount of consideration that will be derived from rendering the service and are recognised net of GST.

Interest on deployment of surplus funds is recognized using the time-proportion method, based on underlying interest rates.

## Textual information (89)

## Disclosure of revenue explanatory [Text Block]

24 Revenue from operations :			
Sale of products			
-Traded goods		18,376.26	14,740.64
Sale of services		373.17	697.35
Other operating revenue	10.94	7.28	
Total :		18,760.37	15,445.27
Breakup of revenue of operations			
Helium		18,376.26	14,734.97
Argon		-	5.67
ISO Tank Container		-	-
Rental income from ISO Tank	373.17	648.31	
Other services		-	49.04
Recovery of expenses		10.94	7.28
Total :		18,760.37	15,445.27

## e) Revenue recognition :

Revenue from sale of goods in the course of ordinary activities is recognised when all significant risks and rewards of their ownership have transferred to the customer. Service income is billed and recognized based on services rendered to customers on a completion of service. When no significant risks and rewards of ownership have transferred to the customer, interest on deployment of surplus funds is recognized using the time-proportion method, based on underlying interest rates.

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]	Textual information (90) [See below]	Textual information (91) [See below]

## Textual information (90)

### Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]

#### k) Foreign currency transactions and translations :

##### Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. Foreign exchange transactions are recorded into Indian rupees using the rate of exchange prevailing on the date of the respective transactions.

##### Subsequent Recognition

As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined. All monetary assets and liabilities in foreign currency are restated at the end of accounting period. The resultant exchange differences are recognised in the Statement of Profit and Loss.

##### Foreign operations

The financial statements of integral foreign operations are translated as if the transactions of the foreign operations have been those of the Group itself.

The assets and liabilities of a non-integral foreign operation are translated into the reporting currency at the exchange rate prevailing at the reporting date. Their statement of profit and loss are translated at exchange rates prevailing at the dates of transactions or weighted average rates, where such rates approximate the exchange rate at the date of transaction. The exchange differences arising on translation are accumulated in the foreign currency translation reserve.

On disposal of a non-integral foreign operation, the accumulated foreign currency translation reserve relating to that foreign operation is recognized in the consolidated statement of profit and loss.

When there is a change in the classification of a foreign operation, the translation procedures applicable to the revised classification are applied from the date of the change in classification.

## Textual information (91)

### Disclosure of notes on effect of changes in foreign exchange rates explanatory [Text Block]

k) Foreign currency transactions and translations :

Initial Recognition

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange

Subsequent Recognition

As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency a

Foreign operations

The financial statements of integral foreign operations are translated as if the transactions of the foreign operations have bee

The assets and liabilities of a non-integral foreign operation are translated into the reporting currency at the exchange rate pr

On disposal of a non-integral foreign operation, the accumulated foreign currency translation reserve relating to that foreign c

When there is a change in the classification of a foreign operation, the translation procedures applicable to the revised classi