

OMEGA SEIKI PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	OMEGA SEIKI PRIVATE LIMITED	
Corporate identity number	U29300DL2018PTC330520	
Permanent account number of entity	AACCO6582C	
Address of registered office of company	6-D, 6TH FLOOR, M-6, UPPAL PLAZA JASOLA DISTRICT CENTRE , New Delhi , DELHI , INDIA - 110025	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 134	
Whether company has published sustainability report for the financial Year	No	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[400200] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

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

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

Details regarding auditors [Table]**..(1)**

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Shanta Shastry & Co
Name of auditor signing report	P A P P U NARASIMHA SHASTRY
Firms registration number of audit firm	020553N
Membership number of auditor	017522
Address of auditors	BD-7D, MUNIRKA NEW DELHI DELHI - 110067
Permanent account number of auditor or auditor's firm	AABFS3728G
SRN of form ADT-1	T63468946
Date of signing audit report by auditors	24/09/2024
Date of signing of balance sheet by auditors	24/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report
on the audit of the Consolidated financial statements
The Members Omega Seiki Pvt. Ltd.,
Opinion

We have audited the accompanying financial statements of Omega Seiki Pvt. Ltd., ("the Company"), and its Subsidiary company Omega Seiki Mobility Pvt. Ltd., (100%), OSM Jaesung Technologies Pvt. Ltd., (74.9 %) & OSM Ecocar Pvt. Ltd., (51%), which comprise the Consolidated Balance Sheet as at 31st March, 2024, and the Consolidated Statement of Profit and Loss and Statement of Consolidated Cash Flows for the year ended on that date, and Notes to the Consolidated 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 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its profit (or loss) and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Consolidated financial statements subject of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

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

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information other than the financial statements and auditors' report thereon

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

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

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

Management's responsibility for the financial statements

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

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

The board of directors is also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

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

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

a) 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.

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

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

Based on our examination which included test checks, the Company has used accounting software in respect of financial year commencing from commencing from 1st April 2023, and ending on 31st March 2024, which has a feature of recording audit trail (edit log) facility and the same have been operated throughout the year for all relevant transactions recorded in the software.

It was noticed that certain vouchers were amended and on test check, discussions with the staff concerned and examination of corroborative documents that the modifications were to incorporate further details in narrations etc., without impacting the incomes /(losses) and the state of affairs of the company.

Further, the accounting staff not being well versed with the intricacies of operating the audit trail-compliant software, the editing has occurred. This in our opinion is a reasonable cause. Additionally, the company's current accounting software is fully capable of ensuring that the books of account and other relevant records are retained completely in their original format or in a format that accurately presents the information.

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

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

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

(c) The Consolidated balance sheet, the Consolidated statement of profit and loss, and the Consolidated cash flow statement dealt with by this report agree with the books of accounts

(d) 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;

(e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the board of directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Notes to the financial statements,

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

iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

For Shanta Shastri & Co.,

Chartered Accountants

(P. N. Shastry) -Partner

Dated:24th September 2024, New Delhi Firm No: 020553N-M. No. 017522 UDIN.

Annexure A report on matters referred to in paragraph 3 & 4 of the Companies (Auditor's Report) Order, 2020 referred in the report of even date of the Auditors to the Members of Omega Seiki Pvt. Ltd., on the Accounts for the year ended on 31st March 2024

i)a). (A) The company has maintained proper records to show full particulars including quantitative details and situation of Property, Plant and Equipment.

(B) The company is maintaining proper records showing full particulars of intangible assets.

b) The management has stated that it has a program of physical verification of Property, Plant and Equipment on a rotational basis over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. The management has stated that it has made a physical verification of certain fixed assets during the year, and according to the information and explanations given to us by it, no material discrepancies were noticed on such verification

c) Since the company does not own any immoveable Property comments regarding their registration are not needed. The building appearing in Property, Plant & Equipment is the additions /alterations made in leased premises for making them suitable for production. Please refer to Note No. 12 of Property, Plant & Equipment -Tangible and the sub-notes there under which disclose the details of immoveable assets not registered in the name of company or where there are any disputes regarding the title. However, we express no opinion on the validity of the title of the company to these properties

d) According to the information and explanations given to us and based on our audit procedures, we report that the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

In the circumstances no further disclosures are required in this regard.

e) According to the information and explanations given to us and based on our audit procedures, we report that no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Hence no disclosure in this regard is required in the financial statements of the company.

ii) a) According to the information and explanations given to us, the inventory has been physically verified, by rotation during the year by the management. In our opinion the frequency of verification is reasonable.

In our opinion the procedures of physical verification followed by the companies are reasonable and adequate in relation to the size and nature of its business.

On the basis, of our examination of the records of inventory, we are of the opinion, that the company is maintaining proper records of inventory.

The discrepancies noticed on verification between the physical stocks and book records were not material and they have been dealt with in the accounts.

b) According to the information and explanations given to us and based on our audit procedures, we report that, during the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and the quarterly returns or statements filed by the company with such banks or financial institutions are prima facie in agreement with the books of account of the Company.

It may please be noted that the unit rates adopted in the statements furnished to banks is at rates as worked out on a rough and ready basis, while the rates in the financial statements are on the basis of weighted average rates in case of raw material and in case of finished goods the conversion costs /production costs are added on a similar basis, which is taken on actual costs in the financial statements and these result in variation, though the variation is nominal

iii-a) According to information and explanation given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties listed in the register maintained under Section 189 of the Companies Act 2013, except to its subsidiaries and joint venture companies.

(A) The details of aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates is disclosed under "Note: 14 of Loans & Advances"

(B) The details of amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates is disclosed under "Note: 14 of Loans & Advances"

b) The investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

The loans granted are in the form of a running current account on such terms and interest on monthly balances is charged at the rates which in our opinion are not prima facie prejudicial to the interest of the company.

c) In respect of the aforesaid loans, the parties are repaying the principal amounts as stipulated and are also regular in payment of interest, where applicable.

d) No comments in respect of the aforesaid loans, are necessary as there are no cases where the overdue amount is more than ninety days.

e) According to the information and explanations given to us and based on our audit procedures, we report that, during the year, the Company has not granted any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly, paragraph (iii) (e) of the order is not applicable.

f) According to the information and explanations given to us and based on our audit procedures, we report that, during the year, the Company has not granted loans or advances in the nature of loans which are repayable on demand and/or without specifying any terms or period of repayment, except current accounts of the subsidiaries and joint ventures-details of which are given in Note of Short term Loans & Advances.

iv) According to the financial statements of the company, information and explanations given to us by the management and based on our audit procedures, in our opinion, the company has not granted any loans or provided any guarantees or given any security to which the provision of section 185 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order with respect to loans & advances is not attracted.

According to the financial statements of the company, information and explanations given to us by the management and based on our audit procedures, in our opinion, the company has not made any investments to which the provision of section 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order with respect to investments is not attracted.

v) The Company, as far as it appears from the examination of records, has not accepted any deposit from the public in terms of Section 73 to 76 of the Companies Act 2013.

vi) According to the financial statements of the company, information and explanations given to us by the management and pursuant to the

Rules made by the Central Government for the maintenance of cost records under Section 148 (1) of the Companies Act 2013, the company is not required to maintain cost record.

vii) In respect of statutory dues:

a) According to the records of the company, Employees Provident Fund and Employees State Insurance are being deposited regularly by the company and they are generally deposited with the authorities within due dates.

Further according to the records of the company as well as information and explanations given to us, Income Tax, Duty of Customs, Goods and Services Tax, Cess, and any other Statutory dues applicable to it are generally deposited with the authorities within due dates.

b) According to the records of the company as well as information and explanations given to us, there are no undisputed amounts payable in respect of Duty of Customs, Goods And Services Tax, Cess and any other Statutory dues, which have remained outstanding as at 31st March 2024, for a period of more than six month (or the date of this report whichever is earlier), from the date they became payable, except those stated in the Note No. 10 on Accounts

viii) According to the records produced for our examination by the company as well as information and explanations given to us by the management of the company, there are no transactions which are not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

Thus, it is not necessary to comment as to whether the previously unrecorded income has been properly recorded in the books of account during the year

ix-a) According to the records produced for our examination as well as information and explanations given to us by the management of the company, and examination of books on test check basis, we are of the opinion that the company has not defaulted in repayment of loans or borrowing to any financial institution, bank, Government, or dues to debenture holders.

In the circumstances the details of defaults in repayment of loans or borrowings or the interest thereon to any lender, are not necessary to be reported as per the prescribed format

b) According to the financial records of the company as well as information and explanations given to us by the management, we are of the opinion that the company has not been declared a willful defaulter by any bank or financial institution or other lender.

c) According to the financial statements, records of the company as well as information and explanations given to us by the management, we are of the opinion that the term loans taken by the company were applied for the purpose for which the loans were obtained.

(d) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, we are of the opinion that the funds raised on short term basis have not been utilized for long term purposes

e) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, the company hasnot taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

f) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, the company hasnot raised loans during the year on the pledge of securities held in its Subsidiaries, Joint Ventures or Associate companies.

x-a) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, the company during the year under consideration has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, paragraph 3 (x)(a) of the order is not attracted

b) According to the information and explanations given to us and based on our examination of the records of the company, the company during the year under consideration has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, requirements of section 42 and section 62 of the Companies Act, 2013 are not applicable.

xi-a) According to the information and explanations given to us and based on our examination of the records of the company, during the year under consideration, no fraud by the company or any fraud on the company has been noticed or reported during the year. Accordingly, paragraph 3 (xi) (a) of the order is not applicable

b) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, no report under sub-section (12) of section 143 of the Companies Act 2013 has been filed by us, the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government

c) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, we the auditors, have not received any complaints by whistle-blowers, during the year by the company

(xii) According to records produced for our examination as well as information and explanations given to us by the management of the company, the company is not a Nidhi Company and consequently the compliance of Net Owned Funds to Deposits in the ratio of 1: 20 and maintaining of ten per cent unencumbered term deposits are not applicable and consequently no reporting on default in payment of interest and/or repayment deposits is necessary.

xiii) According to the information and explanations given to us and based on our examination of the records of the company, The company not being a listed company on any recognized stock exchange provisions of Section 177 of the Companies Act 2013 regarding "Audit Committee" is not applicable.

According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, the related party transactions in compliance with section 188 of Companies Act 2013 and Accounting Standard AS 18 have been reported in Note No. 30 to the financial statements

(xiv-a). Since, the company is a private company and its Turnover is less than Rs 200 crores or borrowings from Banks and financial institutions is less than Rs 100 crores, the requirement of internal audit system in terms of Section 138 of the Companies Act 2013 is not applicable.

(b) The reports of the Internal Auditors for the period under audit produced to the statutory auditors were considered

(xv) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, the company has not entered into any non-cash transactions with directors or persons connected with him and thus comments regarding compliance of the provisions of section 192 of Companies Act are not necessary

(xvi) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(xvii) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, and based upon the audit procedures performed, the company has incurred cash losses in the financial year Rs.24,50,64,460 and in the immediately preceding financial Rs. 26,86,71,507

(xviii) According to the records produced for our examination as well as information and explanations given to us by the management of the company, there has been no resignation of the statutory auditors during the year

(xix) According to the financial statements, and financial ratios, ageing and expected dates of realization of financial assets and payment of

financial liabilities, other information accompanying the financial statements, the information and explanations given by the management, the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date, subject to the fact there is no major financial, health or political turmoil

(xx) According to the financial statements, records produced for our examination as well as information and explanations given to us by the management of the company, the company is not liable to spend any amount of Corporate Social Responsibility in terms section (5) of section 135 of the Companies Act 2013 and thus, no comments are necessary

(xxi) Since there are no branch or unit auditors no comments are necessary with respect to any qualifications or adverse remarks by such auditors in the Companies (Auditor's Report) Order (CARO) reports of the branch or unit accounts as well as the fact that these are not consolidated financial statements.

4) Since there are no material un-favorable or qualified remarks in the foregoing CARO report, no further comments are necessary.

For Shanta Shastry & Co.,

Chartered Accountants

(P. N. Shastry) -Partner

Dated: 24th September 2024, New Delhi

Firm No: 020553N-M. No. 017522 UDIN.

Annexure B report in terms of clause (i) of Sub-section (3) of Section 143 of Companies Act 2013 referred to in the Auditors report of even date to the Members Omega Seiki Pvt. Ltd., on the Accounts for the year ended on 31st March 2024

We have audited the internal financial controls over financial reporting of Omega Seiki Pvt. Ltd., as of 31st March, 2024 in conjunction with my / our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company from time to time (which are yet to be consolidated into a single manual) after taking into consideration the essential principles of internal control stated by various text books and the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate, considering the size and nature of its business operations to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

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

For Shanta Shastry & Co.,

Chartered Accountants

(P. N. Shastry) -Partner

Dated: 24th September 2024, New Delhi

Firm No: 020553N-M. No. 017522 UDIN.

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	202.7503	198.5079
Reserves and surplus	1,869.34	3,238.49
Total shareholders' funds	2,072.09	3,437
Share application money pending allotment	0	0
Minority interest	6.19	6.19
Non-current liabilities [Abstract]		
Long-term borrowings	7,740.53	2,713.12
Other long-term liabilities	329.52	296.02
Long-term provisions	0	0
Total non-current liabilities	8,070.05	3,009.14
Current liabilities [Abstract]		
Short-term borrowings	3,217.84	3,066.69
Trade payables	15,758.25	9,508.06
Other current liabilities	8,450.68	8,368.25
Short-term provisions	18.05	22.5
Total current liabilities	27,444.82	20,965.5
Total equity and liabilities	37,593.15	27,417.83
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	9,075.76	1,347.07
Intangible assets	918.76	920.87
Tangible assets capital work-in-progress	2,797.24	1,150.78
Intangible assets under development or work-in-progress	0.1	0.1
Total fixed assets	12,791.86	3,418.82
Non-current investments	18.02	18.02
Deferred tax assets (net)	7.08	7.08
Long-term loans and advances	2,381.03	1,392.22
Total non-current assets	15,197.99	4,836.14
Current assets [Abstract]		
Current investments	0	0
Inventories	4,254.02	2,556.32
Trade receivables	7,114.41	12,008.32
Cash and bank balances	921.94	58.32
Short-term loans and advances	9,904.87	7,897.53
Other current assets	199.92	61.2
Total current assets	22,395.16	22,581.69
Total assets	37,593.15	27,417.83

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	-4,527	-3,169.34
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	1,494.12	1,050.31
Adjustments for depreciation and amortisation expense	1,700.81	187.61
Other adjustments to reconcile profit (loss)	-1.44	0
Total adjustments to profit (loss)	3,193.49	1,237.92
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in other current assets	61.37	-16,943.65
Adjustments for increase (decrease) in other current liabilities	6,402.97	14,058.22
Total adjustments for working capital	6,464.34	-2,885.43
Total adjustments for reconcile profit (loss)	9,657.83	-1,647.51
Net cash flows from (used in) operations	5,130.83	-4,816.85
Interest received	-44.15	-0.93
Income taxes paid (refund)	39.32	7.38
Net cash flows from (used in) operating activities before extraordinary items	5,047.36	-4,825.16
Net cash flows from (used in) operating activities	5,047.36	-4,825.16
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	1.44	0
Purchase of tangible assets	11,073.86	1,432.79
Interest received	44.15	0.93
Other inflows (outflows) of cash	-1.98	1.01
Net cash flows from (used in) investing activities before extraordinary items	-11,030.25	-1,430.85
Net cash flows from (used in) investing activities	-11,030.25	-1,430.85
Cash flows from used in financing activities [Abstract]		
Repayments of borrowings	-5,178.55	241.26
Interest paid	1,494.11	1,050.31
Other inflows (outflows) of cash	3,162.07	7,452.79
Net cash flows from (used in) financing activities before extraordinary items	6,846.51	6,161.22
Net cash flows from (used in) financing activities	6,846.51	6,161.22
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	863.62	-94.79
Net increase (decrease) in cash and cash equivalents	863.62	-94.79
Cash and cash equivalents cash flow statement at end of period	921.94	58.32

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	ASHA NARANG	ASHA NARANG	UDAY NARANG	UDAY NARANG
PAN of shareholder	AAFPN2907A	AAFPN2907A	AAFPN6407K	AAFPN6407K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,00,000	[shares] 5,00,000	[shares] 13,84,900	[shares] 13,84,900
Percentage of shareholding in company	24.66%	25.19%	68.31%	69.76%

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

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	EQUITY	EQUITY
Name of shareholder	OMEGA BRIGHT STEEL PRIVATE LIMITED	OMEGA BRIGHT STEEL PRIVATE LIMITED
CIN of shareholder	U74899DL1969PTC005183	U74899DL1969PTC005183
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,42,431	[shares] 1,00,007
Percentage of shareholding in company	7.02%	5.04%

Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,00,00,000	[shares] 2,00,00,000	[shares] 2,00,00,000	[shares] 2,00,00,000
Value of shares authorised	2,000	2,000	2,000	2,000
Number of shares issued	[shares] 20,27,503	[shares] 19,85,079	[shares] 20,27,503	[shares] 19,85,079
Value of shares issued	202.7503	198.5079	202.7503	198.5079
Number of shares subscribed and fully paid	[shares] 20,27,503	[shares] 19,85,079	[shares] 20,27,503	[shares] 19,85,079
Value of shares subscribed and fully paid	202.7503	198.5079	202.7503	198.5079
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 20,27,503	[shares] 19,85,079	[shares] 20,27,503	[shares] 19,85,079
Total value of shares subscribed	202.7503	198.5079	202.7503	198.5079
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,27,503	[shares] 19,85,079	[shares] 20,27,503	[shares] 19,85,079
Value of shares called	202.7503	198.5079	202.7503	198.5079
Value of shares paid-up	202.7503	198.5079	202.7503	198.5079
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 42,424	[shares] 99,907	[shares] 42,424	[shares] 99,907
Total aggregate number of shares issued during period	[shares] 42,424	[shares] 99,907	[shares] 42,424	[shares] 99,907
Total increase (decrease) in number of shares outstanding	[shares] 42,424	[shares] 99,907	[shares] 42,424	[shares] 99,907
Number of shares outstanding at end of period	[shares] 20,27,503	[shares] 19,85,079	[shares] 20,27,503	[shares] 19,85,079
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	4.2424	9.9907	4.2424	9.9907
Total aggregate amount of increase in share capital during period	4.2424	9.9907	4.2424	9.9907
Total increase (decrease) in share capital	4.2424	9.9907	4.2424	9.9907
Share capital at end of period	202.7503	198.5079	202.7503	198.5079
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Refer to child member	Refer to child member
Number of shares authorised	[shares] 2,00,00,000	[shares] 2,00,00,000
Value of shares authorised	2,000	2,000
Number of shares issued	[shares] 20,27,503	[shares] 19,85,079
Value of shares issued	202.7503	198.5079
Number of shares subscribed and fully paid	[shares] 20,27,503	[shares] 19,85,079
Value of shares subscribed and fully paid	202.7503	198.5079
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 20,27,503	[shares] 19,85,079
Total value of shares subscribed	202.7503	198.5079
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 20,27,503	[shares] 19,85,079
Value of shares called	202.7503	198.5079
Value of shares paid-up	202.7503	198.5079
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 other issues of shares	(A) [shares] 42,424	(B) [shares] 99,907
Total aggregate number of shares issued during period	[shares] 42,424	[shares] 99,907
Total increase (decrease) in number of shares outstanding	[shares] 42,424	[shares] 99,907
Number of shares outstanding at end of period	[shares] 20,27,503	[shares] 19,85,079
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of other issues during period	4.2424	9.9907
Total aggregate amount of increase in share capital during period	4.2424	9.9907
Total increase (decrease) in share capital	4.2424	9.9907
Share capital at end of period	202.7503	198.5079
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0

Footnotes

(A) During the year, the Company has allotted 42424 equity shares to M/s. Omega Bright Steel Private Limited at a premium of Rs. 7443.51 to M/s. Omega Bright Steel Private Limited.

(B) During the year, the Company has allotted following shares to M/s. Omega Bright Steel Private Limited by way of conversion of Loan of M/s. Omega Bright Steel Private Limited in to equity shares. a) 87,207 Equity Shares of Rs. 10 each has been allotted at a premium of Rs. 7443.54 to M/s. Omega Bright Steel Private Limited on 31st December, 2022. b) 12,700 Equity Shares of Rs. 10 each has been allotted at a premium of Rs. 7443.54 to M/s. Omega Bright Steel Private Limited on 25th March, 2023.

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-4,527	-3,169.34	0	0
Other additions to reserves	3,157.85	7,436.61	3,157.83	7,436.62
Total additions to reserves	-1,369.15	4,267.27	3,157.83	7,436.62
Total changes in reserves	-1,369.15	4,267.27	3,157.83	7,436.62
Reserves at end of period	1,869.34	3,238.49	10,601.87	7,444.04

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	-4,527	-3,169.34
Other additions to reserves	0.02	-0.01
Total additions to reserves	-4,526.98	-3,169.35
Total changes in reserves	-4,526.98	-3,169.35
Reserves at end of period	-8,732.53	-4,205.55

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	6,613.36	2,218.68	1,127.17	494.44
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(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]	Bonds/debentures [Member]		Debentures [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	497.69	479.69	497.69	479.69
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Fully convertible debentures others [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	(A) 497.69	(B) 479.69	1,879.96	2,186.14
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Footnotes

(A) 5% Fully Convertible Debentures Rs. 400 Lakhs and Interest on Debentures Rs. 97.69 Lakhs.

(B) 5% Fully Convertible Debentures Rs. 400 Lakhs and Interest on Debentures Rs. 79.69 Lakhs.

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,879.96	2,186.14	1,879.96	2,186.14
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	629.48	14.75	629.48	14.75
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	4,733.4	32.54
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans taken for fixed assets [Member]		Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	26.38	32.54	26.38	32.54
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

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

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]		
Classification of borrowings [Axis]	Other loans and advances, others [Member]	Borrowings [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	4,707.02	3,217.84	3,066.69	0
Nature of security [Abstract]				
Nature of security		Refer to child member	Refer to child member	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(9)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]	Term loans [Member]		Term loans from banks [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	306.17	261.26	306.17
Nature of security [Abstract]				
Nature of security		Refer to child member	Refer to child member	Refer to child member
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(10)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		Loans repayable on demand [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	261.26	306.17	261.26	2,907.16
Nature of security [Abstract]				
Nature of security	Refer to child member	AS PER NOTES	AS PER NOTES	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(11)

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 banks [Member]		Loans repayable on demand from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,801.23	2,421.53	2,801.23	485.63
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(12)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from others [Member]	Loans and advances from related parties [Member]		Loans and advances from others [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]		Unsecured borrowings [Member]
	31/03/2023	31/03/2024	31/03/2023	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(13)

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 others [Member]	Other loans and advances [Member]		Loans taken for fixed assets [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	4.51	4.2	4.51
Nature of security [Abstract]				
Nature of security		Refer to child member	Refer to child member	Refer to child member
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(14)

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 taken for fixed assets [Member]	Loans taken for vehicles [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]			
Details of borrowings [Abstract]			
Details of borrowings [LineItems]			
Borrowings	4.2	4.51	4.2
Nature of security [Abstract]			
Nature of security	Refer to child member	AS PER NOTES	AS PER NOTES
Details on defaults on borrowings [Abstract]			
Outstanding amount of continuing default principal	0	0	0
Outstanding amount of continuing default interest	0	0	0

Details of bonds or debentures [Table]

..(1)

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

Details of bonds or debentures [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]		
Details of bonds or debentures [Abstract]		
Details of bonds or debentures [LineItems]		
Whether bonds or debentures	Debenture	Debenture
Nature of bond or debenture	Fully convertible	Fully convertible
Holder of bond or debenture	(A) Others	(B) Others
Rate of interest	5.00%	5.00%
Particulars of redemption or conversion	10 Years	10 Years
Nominal value per bond or debenture	[pure] 10	[pure] 10
Number of bonds or debentures	[pure] 40,00,000	[pure] 40,00,000

Footnotes

(A) BLUWAT AG

(B) BLUWAT AG

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]****..(1)**

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9,432.59	1,119.32	9,432.59	1,119.32		
Depreciation tangible assets	-1,700.82	-187.29			1,700.82	187.29
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.08	127.86	3.08	127.86		
Total disposals tangible assets	3.08	127.86	3.08	127.86		
Total changes in tangible assets	7,728.69	804.17	9,429.51	991.46	1,700.82	187.29
Tangible assets at end of period	9,075.76	1,347.07	11,055.57	1,626.06	1,979.81	278.99

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

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	364.99	669.3	364.99	669.3		
Depreciation tangible assets	-88.03	-38.45			88.03	38.45
Total changes in tangible assets	276.96	630.85	364.99	669.3	88.03	38.45
Tangible assets at end of period	1,070.61	793.65	1,221.33	856.34	150.72	62.69

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	364.99	669.3	364.99	669.3		
Depreciation tangible assets	-88.03	-38.45			88.03	38.45
Total changes in tangible assets	276.96	630.85	364.99	669.3	88.03	38.45
Tangible assets at end of period	1,070.61	793.65	1,221.33	856.34	150.72	62.69

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	364.99	669.3	364.99	669.3		
Depreciation tangible assets	-88.03	-38.45			88.03	38.45
Total changes in tangible assets	276.96	630.85	364.99	669.3	88.03	38.45
Tangible assets at end of period	1,070.61	793.65	1,221.33	856.34	150.72	62.69

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	193.74	283.23	193.74	283.23		
Depreciation tangible assets	-62.58	-51.6			62.58	51.6
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.08	127.86	3.08	127.86		
Total disposals tangible assets	3.08	127.86	3.08	127.86		
Total changes in tangible assets	128.08	103.77	190.66	155.37	62.58	51.6
Tangible assets at end of period	495.61	367.53	642.45	451.79	146.84	84.26

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	193.74	283.23	193.74	283.23		
Depreciation tangible assets	-62.58	-51.6			62.58	51.6
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.08	127.86	3.08	127.86		
Total disposals tangible assets	3.08	127.86	3.08	127.86		
Total changes in tangible assets	128.08	103.77	190.66	155.37	62.58	51.6
Tangible assets at end of period	495.61	367.53	642.45	451.79	146.84	84.26

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	193.74	283.23	193.74	283.23		
Depreciation tangible assets	-62.58	-51.6			62.58	51.6
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	3.08	127.86	3.08	127.86		
Total disposals tangible assets	3.08	127.86	3.08	127.86		
Total changes in tangible assets	128.08	103.77	190.66	155.37	62.58	51.6
Tangible assets at end of period	495.61	367.53	642.45	451.79	146.84	84.26

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2.47	-3.38			2.47	3.38
Total changes in tangible assets	-2.47	-3.38	0	0	2.47	3.38
Tangible assets at end of period	7.05	9.52	17.55	17.55	10.5	8.03

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-2.47	-3.38			2.47	3.38
Total changes in tangible assets	-2.47	-3.38	0	0	2.47	3.38
Tangible assets at end of period	7.05	9.52	17.55	17.55	10.5	8.03

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8,813.87	55.2	8,813.87	55.2		
Depreciation tangible assets	-1,488.8	-34.94			1,488.8	34.94
Total changes in tangible assets	7,325.07	20.26	8,813.87	55.2	1,488.8	34.94
Tangible assets at end of period	7,414.88	89.81	8,946.65	132.78	1,531.77	42.97

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8,813.87	55.2	8,813.87	55.2		
Depreciation tangible assets	-1,488.8	-34.94			1,488.8	34.94
Total changes in tangible assets	7,325.07	20.26	8,813.87	55.2	1,488.8	34.94
Tangible assets at end of period	7,414.88	89.81	8,946.65	132.78	1,531.77	42.97

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8,813.87	55.2	8,813.87	55.2		
Depreciation tangible assets	-1,488.8	-34.94			1,488.8	34.94
Total changes in tangible assets	7,325.07	20.26	8,813.87	55.2	1,488.8	34.94
Tangible assets at end of period	7,414.88	89.81	8,946.65	132.78	1,531.77	42.97

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	13.76	32.23	13.76	32.23		
Depreciation tangible assets	-16.81	-11.66			16.81	11.66
Total changes in tangible assets	-3.05	20.57	13.76	32.23	16.81	11.66
Tangible assets at end of period	27.73	30.78	58.38	44.62	30.65	13.84

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	13.76	32.23	13.76	32.23		
Depreciation tangible assets	-16.81	-11.66			16.81	11.66
Total changes in tangible assets	-3.05	20.57	13.76	32.23	16.81	11.66
Tangible assets at end of period	27.73	30.78	58.38	44.62	30.65	13.84

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	36.94	49.24	36.94	49.24		
Depreciation tangible assets	-39.38	-45.65			39.38	45.65
Total changes in tangible assets	-2.44	3.59	36.94	49.24	39.38	45.65
Tangible assets at end of period	21.29	23.73	125.92	88.98	104.63	65.25

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	36.94	49.24	36.94	49.24		
Depreciation tangible assets	-39.38	-45.65			39.38	45.65
Total changes in tangible assets	-2.44	3.59	36.94	49.24	39.38	45.65
Tangible assets at end of period	21.29	23.73	125.92	88.98	104.63	65.25

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 [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9.29	30.12	9.29	30.12		
Depreciation tangible assets	-2.75	-1.61			2.75	1.61
Total changes in tangible assets	6.54	28.51	9.29	30.12	2.75	1.61
Tangible assets at end of period	38.59	32.05	43.29	34	4.7	1.95

Disclosure of tangible assets [Table]

..(18)

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 and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9.29	30.12	9.29	30.12		
Depreciation tangible assets	-2.75	-1.61			2.75	1.61
Total changes in tangible assets	6.54	28.51	9.29	30.12	2.75	1.61
Tangible assets at end of period	38.59	32.05	43.29	34	4.7	1.95

Disclosure of tangible assets [Table]

..(19)

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]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	ELECTRIC INSTALLATION	ELECTRIC INSTALLATION	ELECTRIC INSTALLATION	ELECTRIC INSTALLATION	ELECTRIC INSTALLATION	ELECTRIC INSTALLATION
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	9.29	30.12	9.29	30.12		
Depreciation tangible assets	-2.75	-1.61			2.75	1.61
Total changes in tangible assets	6.54	28.51	9.29	30.12	2.75	1.61
Tangible assets at end of period	38.59	32.05	43.29	34	4.7	1.95

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Other building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Other building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(3)

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 and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Useful lives or depreciation rates tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of additional information tangible assets [Table]

..(5)

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 and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(7)

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	AS PER NOTES	AS PER NOTES
Useful lives or depreciation rates tangible assets	AS PER NOTES	AS PER NOTES

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

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Brands and trade marks [Member]		Brands [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Brands [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Description of amortization method used	AS PER NOTES	AS PER NOTES	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of additional information intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [Member]		Prototypes [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of additional information intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of additional information intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]				
Disclosure of additional information intangible assets [LineItems]				
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES
Description of amortization method used	Refer to child member	Refer to child member	AS PER NOTES	AS PER NOTES

Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	263	215.3	263	215.3		
Additions other than through business combinations intangible assets	108.45	290.7	108.45	290.7		
Total additions to intangible assets	371.45	506	371.45	506		
Amortization intangible assets	-373.56	-294.34			373.56	294.34
Total changes in intangible assets	-2.11	211.66	371.45	506	373.56	294.34
Intangible assets at end of period	918.76	920.87	1,805.27	1,433.82	886.51	512.95

Disclosure of intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Brands and trade marks [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets		0.2		0.2		
Total additions to intangible assets		0.2		0.2		
Amortization intangible assets	-0.45	-0.42			0.45	0.42
Total changes in intangible assets	-0.45	-0.22	0	0.2	0.45	0.42
Intangible assets at end of period	0.38	0.83	1.78	1.78	1.4	0.95

Disclosure of intangible assets [Table]

..(3)

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

Classes of intangible assets [Axis]	Brands [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets		0.2		0.2		
Total additions to intangible assets		0.2		0.2		
Amortization intangible assets	-0.45	-0.42			0.45	0.42
Total changes in intangible assets	-0.45	-0.22	0	0.2	0.45	0.42
Intangible assets at end of period	0.38	0.83	1.78	1.78	1.4	0.95

Disclosure of intangible assets [Table]

..(4)

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

Classes of intangible assets [Axis]	Brands [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets		0.2		0.2		
Total additions to intangible assets		0.2		0.2		
Amortization intangible assets	-0.45	-0.42			0.45	0.42
Total changes in intangible assets	-0.45	-0.22	0	0.2	0.45	0.42
Intangible assets at end of period	0.38	0.83	1.78	1.78	1.4	0.95

Disclosure of intangible assets [Table]

..(5)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets		3.49		3.49		
Total additions to intangible assets		3.49		3.49		
Amortization intangible assets	-10.51	-10.07			10.51	10.07
Total changes in intangible assets	-10.51	-6.58	0	3.49	10.51	10.07
Intangible assets at end of period	14.98	25.49	42.06	42.06	27.08	16.57

Disclosure of intangible assets [Table]

..(6)

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

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets		3.49		3.49		
Total additions to intangible assets		3.49		3.49		
Amortization intangible assets	-10.51	-10.07			10.51	10.07
Total changes in intangible assets	-10.51	-6.58	0	3.49	10.51	10.07
Intangible assets at end of period	14.98	25.49	42.06	42.06	27.08	16.57

Disclosure of intangible assets [Table]

..(7)

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

Classes of intangible assets [Axis]	Recipes, formulae, models, designs and prototypes [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	108.45	287.01	108.45	287.01		
Total additions to intangible assets	108.45	287.01	108.45	287.01		
Amortization intangible assets	-138.74	-97.92			138.74	97.92
Total changes in intangible assets	-30.29	189.09	108.45	287.01	138.74	97.92
Intangible assets at end of period	364.66	394.95	645.59	537.14	280.93	142.19

Disclosure of intangible assets [Table]

..(8)

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

Classes of intangible assets [Axis]	Prototypes [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	108.45	287.01	108.45	287.01		
Total additions to intangible assets	108.45	287.01	108.45	287.01		
Amortization intangible assets	-138.74	-97.92			138.74	97.92
Total changes in intangible assets	-30.29	189.09	108.45	287.01	138.74	97.92
Intangible assets at end of period	364.66	394.95	645.59	537.14	280.93	142.19

Disclosure of intangible assets [Table]

..(9)

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

Classes of intangible assets [Axis]	Prototypes [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	108.45	287.01	108.45	287.01		
Total additions to intangible assets	108.45	287.01	108.45	287.01		
Amortization intangible assets	-138.74	-97.92			138.74	97.92
Total changes in intangible assets	-30.29	189.09	108.45	287.01	138.74	97.92
Intangible assets at end of period	364.66	394.95	645.59	537.14	280.93	142.19

Disclosure of intangible assets [Table]

..(10)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	263	215.3	263	215.3		
Total additions to intangible assets	263	215.3	263	215.3		
Amortization intangible assets	-223.86	-185.93			223.86	185.93
Total changes in intangible assets	39.14	29.37	263	215.3	223.86	185.93
Intangible assets at end of period	538.74	499.6	1,115.84	852.84	577.1	353.24

Disclosure of intangible assets [Table]

..(11)

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

Classes of intangible assets [Axis]	Know-how [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Amortization intangible assets	-75	-75			75	75
Total changes in intangible assets	-75	-75	0	0	75	75
Intangible assets at end of period	50.14	125.14	300	300	249.86	174.86

Disclosure of intangible assets [Table]

..(12)

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

Classes of intangible assets [Axis]	Know-how [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Amortization intangible assets	-75	-75			75	75
Total changes in intangible assets	-75	-75	0	0	75	75
Intangible assets at end of period	50.14	125.14	300	300	249.86	174.86

Disclosure of intangible assets [Table]

..(13)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	263	215.3	263	215.3		
Total additions to intangible assets	263	215.3	263	215.3		
Amortization intangible assets	-148.86	-110.93			148.86	110.93
Total changes in intangible assets	114.14	104.37	263	215.3	148.86	110.93
Intangible assets at end of period	488.6	374.46	815.84	552.84	327.24	178.38

Disclosure of intangible assets [Table]

..(14)

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

Classes of intangible assets [Axis]	Other intangible assets, others [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Brand Development cost	Brand Development cost	Brand Development cost	Brand Development cost	Brand Development cost	Brand Development cost
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	263	215.3	263	215.3		
Total additions to intangible assets	263	215.3	263	215.3		
Amortization intangible assets	-148.86	-110.93			148.86	110.93
Total changes in intangible assets	114.14	104.37	263	215.3	148.86	110.93
Intangible assets at end of period	488.6	374.46	815.84	552.84	327.24	178.38

[200400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Non-current investments	18.02	18.02
Name of body corporate in whom investment has been made	Nitol Motors Company	Nitol Motors Company

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	18.02	18.02
Aggregate provision for diminution in value of non-current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]****..(1)**

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	7,114.41	12,008.32	6,567.68	11,997.49
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	7,114.41	12,008.32	6,567.68	11,997.49
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
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]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]**..(2)**

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

Classification of assets based on security [Axis]	Doubtful [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Trade receivables, gross	546.73	10.83
Allowance for bad and doubtful debts	0	0
Total trade receivables	546.73	10.83
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
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]		
Total trade receivables due by firms or companies in which any director is partner or director	0	0

Loans and advances [Table]**..(1)**

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2,381.03	1,392.22	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,381.03	1,392.22	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
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]	Long-term [Member]			
Classification of loans and advances [Axis]	Security deposits [Member]		Loans and advances to related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,251.2	364.68	1,129.83	1,027.54
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,251.2	364.68	1,129.83	1,027.54
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances to related parties [Member]		Loans advances given associates [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	1,129.83	1,027.54
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	1,129.83	1,027.54
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]

..(4)

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]	Loans advances given associates [Member]		Loans and advances [Member]	
Classification of assets based on security [Axis]	Doubtful [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	14.72	10.93
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	14.72	10.93
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]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Capital advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	9,890.15	7,886.6	14.72	10.93
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	9,890.15	7,886.6	14.72	10.93
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]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	474.78	1,140.56	0	0.65
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	474.78	1,140.56	0	0.65
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
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]

..(7)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	9,415.37	6,745.39	9,415.37	6,745.39
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	9,415.37	6,745.39	9,415.37	6,745.39
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

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision leave encashment	68.97	32.12
Total provisions for employee benefits	68.97	32.12
Provision for corporate tax [Abstract]		
Provision for current tax	-50.92	-9.62
Total provision for corporate tax	-50.92	-9.62
CSR expenditure provision	0	0
Total provisions	18.05	22.5

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	4,254.02	2,556.32	3,188.6	2,053.43
Mode of valuation	Refer to child member	Refer to child member	Lower of cost or market value	Lower of cost or market value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	580.88	404	471.79	86.3
Mode of valuation	AS PER NOTES	AS PER NOTES	Lower of estimated cost of production or realizable value	Lower of estimated cost of production or realizable value

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Stores and spares [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	12.75	12.59
Mode of valuation	AS PER NOTES	AS PER NOTES

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	329.52	296.02
Total others, long-term	329.52	296.02
Total other long-term liabilities	329.52	296.02
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Accrued expenses payable	6,949.6	7,553.52
Public deposit payable, current	0	0
Total other payables, current	6,949.6	7,553.52
Advance received from customers	1,383.52	782.26
Other advance received	0	0.82
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	117.56	31.65
Total other current liabilities	8,450.68	8,368.25
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	644.33	0
Other balances with banks	147.01	18.31
Total balance with banks	791.34	18.31
Cash on hand	130.6	40.01
Total cash and cash equivalents	921.94	58.32
Total cash and bank balances	921.94	58.32
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other unamortised expenses	9.29	1.61
Other current assets, others	190.63	59.59
Total other current assets	199.92	61.2

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
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

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (2) [See below]

Textual information (2)

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

Notes to Consolidated Financial Statements for the
Year ended on 31.03.2024

NOTE 1: CORPORATE INFORMATION

The company is incorporated under the Companies Act 2013, as a Private Company on 08th March 2018. The Company Index Number allotted to it is CIN: U29300DL2018PTC330520

The Company was engaged in the business of manufacture of automotive components. It has developed Electrical Vehicles partly by acquiring technology and partly on its own. It is also creating its brand image by displaying the prototypes built by it in exhibitions etc as well as promoting use of electric vehicles. The company has in the year ended on 31-3-2021, started selling its Electrical Vehicles– (three wheelers and two wheelers) in different parts of India after creating market awareness for them

It has a Subsidiary company by the name of Omega Seiki Mobility Pvt. Ltd., (100%) which has been created as a logistics wing for this company. OSM Jaesung Technologies Pvt. Ltd., (74.9 %) and OSM Ecocar Pvt. Ltd., (51%), with the object of producing Electric vehicles and parts thereof.

It has not discontinued any of its activities, therefore there are no figures pertaining to the discontinued business activities.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES:

1 Basis of preparation of Financial Statements:

- a) The financial statements have been prepared on accrual basis in accordance to Generally Accepted Accounting Principles (GAAP) under the historical cost convention –except, where stated to the contrary. They are also in accordance to the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and Schedule III to Companies Act 2013 as amended by Notification dated 24-3-2021.
- b) The financial statements of the Holding Company and Subsidiary Omega Seiki Mobility Pvt. Ltd., (100%), OSM Jaesung Technologies Pvt. Ltd., (74.9 %) & OSM Ecocar Pvt. Ltd., (51%), are consolidated as per AS -21 issued by Ministry of Corporate Affairs on line – by – line basis by adding together the book values of like items of assets, liabilities, income and expenditure, after fully eliminating intra group balances / transactions and any unrealized profit / loss included therein.
- c) Investments in subsidiary companies has been accounted at cost as per AS -23 issued by Ministry of Corporate Affairs. The excess of cost to the holding company, of its investments in its subsidiary companies is recognized in the financial statements as Goodwill.
- d) The figures for the last year have been regrouped and reclassified wherever required, and the figures have been rounded off to lakh rupees.

e) A number, of estimates and assumptions are used by the management for preparation of the financial statements, which are based on current state of affairs. Changes in the state of affairs on account of changes in economic and global events in future can impact the future results.

(f) The Company depicts assets which are expected to be realized and liabilities which are expected to be settled within 12 months from the date of Balance Sheet or on demand are treated as Current in nature and those which are expected to be settled beyond 12 months from the date of Balance Sheet are treated as Noncurrent in nature

2 Method of accounting: Mercantile

a) Accounts relating to the Manufacturing activities are accounted as income on Mercantile/Accrual basis, in accordance to Accounting Standard AS 9.

The Service /job work charges if any are also accounted for as income, in accordance to Accounting Standard AS 9.

Each electric vehicle sold by the company is eligible for subsidy from the Government –Schemes which is accounted for as per the Scheme on sale of each vehicle

b) Input Tax Credits available with certainty under the Goods and Services Tax legislations are excluded from the corresponding expense and set off against the respective Output liabilities

c) Claims by and against the company if any are accounted on settlement.

d) Liability for Gratuity is provided in accounts as per Accounting Standard AS 15, and it is provided on actual basis as at the end of each year financial year- for employees who have completed 5 years of service.

The Liability for Gratuity, of employees who are to retire in the current year if any is treated as Short-term Provision and the balance as Long-term Provision

e) Privilege / Earned Leave not availed, is eligible to be accumulated up to a maximum of 45 days by each employee, which is encashable at the time of retirement/ termination of services. It may also be encashed during service with the consent of the management.

Liability for leave not availed is provided, on actual due as on the last day of the year, in the Accounts as per Accounting Standard AS 15, and it treated as a Short-term Provision as the employee can use all the accumulated within the next 12 months

f) Other Terminal and service benefits if any of employees are accounted on payment.

g) Bank charges and interest (other than pre admitted interest) as and when debited by bank.

h) Rates and taxes are accounted on receipt of demand and/or settlement of demand.

i) Dividends, if any from subsidiary companies and on investments is recognized as Revenue only on the date when the right to receive it is established by the reporting date

j) Provisions are created when the company has an obligation as a result of an event already taken place, for the probable liability. They are not adjusted for their present value except where specifically stated that they are on actuarial basis

k) Contingent liabilities: Claims and Demands raised on the company, which have not been acknowledged as liability and /or pending disputed in appeals /arbitration etc –which in the opinion of the management are not likely to be paid are depicted as contingent liabilities. Further liabilities which cannot be quantified for any reason are also depicted as contingent liabilities

Bank guarantees issued on behalf of the company subsisting as on the Balance sheet date are also depicted as contingent liabilities.

3 Investments:

a) The Company has investments in a subsidiary for creating support services for its products. It has also invested in a foreign company for promoting its business

b) Securities/ shares held, as investments are valued at cost, unless stated otherwise. Cost of securities include acquisition charges, brokerage, fees and incidentals

c) Investments held mainly for the purposes of enhancing business interests, especially in Subsidiaries, Joint Ventures etc are classified as Trade Investments and all others as Non- Trade Investments

d) Investments acquired for with the intention of ready realization are classified as Current Investments and all others as Non-Current Long-Term Investments

e) In case of quoted investments, the periodic statements issued by the Depositories for the securities held on account of the company are relied upon for preparing the financial statements

f) No provision for the cyclical decline in the value of investments, are made in accounts as they are considered temporary in nature. In case of impairment in value on account of factors permanent in nature are provided as impairment in value

4 Stock in trade /Inventories:

The inventories are valued on exclusive method, in accordance to the Accounting Standards-which is as under:

a) Raw Materials: Lower of cost or market value.

b) Finished goods: Lower of estimated cost of production or realizable value. Cost of production is at the Raw materials cost plus average cost of production.

This being the second year of sale of electrical vehicles –and the volume of being small the finished goods are valued at realizable /sale value

c) Work in process: TheWIP is valued at cost of Raw materials plus average cost of production –restricted to the extent of work done.

The Raw materials issued for production but not yet put into process is treated as Raw Materials.

d) Other Items: Lower of cost (FIFO basis) or market value.

Since all inventories are expected to be consumed or sold within the next, they are depicted as Current asset. In case any part of the inventory which is likely to be consumed or sold after 12 months, then they will be depicted as Non-Current Inventory

5 Property, Plant and Equipment, Depreciation & Amortization

i) All tangible items of Property, Plant and Equipmentand items / assets of tangible as well as intangible nature are capitalized and stated at cost, inclusive of incidentals and borrowing costs if any, up to the date of putting them to use.

ii) Specific Government grants or subsidies if any received towards purchase of fixed assets is reduced from the cost of acquisition of the asset capitalized in books.

Input Credits available on account Excise Duty, Service Tax, and Goods and Services Tax legislations from 1st July 2017 which are eligible for set off against Output liabilities under the applicable provisions on the purchase value of fixed assets, it is reduced from the cost of acquisition of the asset capitalized in books.

iii) Present realizable market of assets as on the Balance Sheet date is reviewed with their corresponding book values, to consider if there exists any indication of an impairment of value. In case of a permanent impairment of the value of assets, on the basis, of the review by the management, it is dealt in accounts as per Accounting Standards.

iv). Depreciation on assets is charged only when the asset has been put to use.

v) Depreciation, is being charged on Written down value method at rates determined, on the basis of the useful life of assets specified in Schedule II to the Companies Act 2013 exceptPlant & Machinery on which it is on Straight Line Method (SLM) at rates determined on the basis of the useful life of assets specified in Schedule II to the Companies Act 2013

vi). No depreciation is charged on Land acquired whether on free hold or on lease-hold basis (perpetual or long term), with a right to transfer, even with pre-condition.

vii) Assets taken on short term leases, if any are not treated as Fixed Assets. The lease premium is charged off to the Statement of Profit and Loss.

Non-refundable / adjustable Lease premium if any is amortized and charged off to the Statement of Profit and Loss in accordance, to the terms and conditions of Lease

ix) Gains or Losses arising on account of disposal or discarding of assets is determined, on the basis of difference between the book value and the value realized on disposal/ discarding of the asset, is dealt with in the Statement of Profit & Loss

Input Credits availed on account Excise Duty, Service Tax, and Goods and Services Tax legislations (w.e.f. 1st July 2017) on fixed assets which are reversible / payable, if any on sale of fixed assets is accounted on actual basis at the time of sale of assets only.

x) Computer Software is treated as a part of the intangible fixed assets, if got custom prepared or are acquired for a period in excess, of 12 months only. Computer Software, taken on a license basis for a period not exceeding 12 months or which are renewable on yearly basis are charged off the Statement of Profit and Loss

xi) Financial Costs on borrowings include LC charges, Guarantee Charges, Processing & inspection charges and other incidental costs ancillary to borrowings besides interest.Borrowing costs, pertaining to acquisition of assets are allocated to them, from the date of commencement of construction /erection to the date of capitalization of asset /putting the asset to use. Exchange fluctuations on borrowings in foreign currencies till the date of putting to use are also dealt with on a similar basis

xii) The company has incurred considerable expenditure on acquiring and developing technology as well as creating prototypes of Electric vehicles –which has been capitalized as an intangible asset

xiii) The company has incurred considerable expenditure on creating awareness and popularizing Electric Vehicles –an emerging new product in India as well as building brand of OSM by participating in exhibitions and holding road shows etc creating logos and obtaining trademarks, even before starting sale of the product. The expenditure so incurred has been treated as intangible asset

5.2 Amortization

a) Preliminary and pre-operative expenses (not allocated to assets and capitalized) as well as any other expense, which is Deferred Revenue in nature is amortized in 5 equal yearly instalments.

b) Share/ Securities Issue expenses and premium on redemption of Securities if any is set-off against Share/ Securities Premium to the extent permissible under the Companies Act 2013.

The balance of Share/ Securities Issue expenses if any is amortized in 5 yearly instalments.

6. Foreign Exchange Transactions:

a) Export Sales in and Expenses incurred, if any in foreign exchange are converted (to Rupees) at the exchange rates prevailing at the time of transaction, or at the rate at the close of the year, whichever is earlier.

b) Exchange rate differences, if any arising during the year on account of Revenue Transactions in foreign exchange is dealt with, in the Statement of Profit and Loss.

c) Exchange rate differences, if any arising during the year on account of Capital Transactions in foreign exchange is given affect to the related asset and liability.Incase of Depreciable Assets, the depreciation is charged on the enhance value

d) Difference in Assets and liabilities held outside India, on translation into Indian Rupees are dealt with in the Statement of Profit and Loss in each year

7 Income Tax Provisions & payments:

a) Income tax liability, if any is provided in Financial Statements on the basis of estimate made on tentative computation of taxable income, which in the opinion of the management is adequate. Shortfall or excess of provision if any is adjusted on completion of assessments.

b) The Prepaid taxes are shown as a set-off against the Tax Provision. They are adjusted in books on final settlement of the assessments.

c) The company has opted from to be taxed as per the provisions of section 115BAA of the Income Tax Act 1961, inserted in October 2019, from Assessment year 2020-21 onwards. Accordingly, the company is not liable to pay Minimum Alternate Tax (MAT) in terms of Section

115JB of the Income Tax Act 1961.

d) In case where the pre-paid taxes are larger than the tax liability, there is a net refund / recovery of taxes. In view of the changed guidelines for depiction in the Schedule III to the Companies Act 2013, such taxes refunds due / recoverable are shown as a negative amount on the Liabilities side of the Balance sheet.

e) Income Tax Assessments till AY 2023-24 have been completed. There is no material disputed tax demands or other tax demands pending payment as per records made available

f) There is a deferred tax asset as at the end of this year which is accounted in the books in accordance to Accounting Standard AS 22.

Details of the Deferred Tax asset (Liability) are given in the relevant Note to the Balance Sheet.

8 Terminal Benefits to Employees

a) The contributions under the Provident Fund & Misc. Provisions Act 1952., and under the Employees State Insurance Act is charged off to the Statement of Profit and Loss.

b) Liability for Gratuity is provided in accounts as per Accounting Standard AS 15, and it is provided on actual basis as at the end of each year financial year for employees who have completed 5 years of service. The Liability for Gratuity, if any is treated as Long-term Provision

e) Privilege / Earned Leave not availed, is eligible to be accumulated up to a maximum of 45 days by each employee, which is encashable at the time of retirement/ termination of services.

It may also be encashed during service with the consent of the management.

Liability for leave not availed is provided, on actual due as on the last day of the year, in the Accounts as per Accounting Standard AS 15, and it treated as a as Short-term Provision

d) Other Terminal and service benefits, if any of employees are accounted on payment.

9 Segment Reporting

The company is engaged in manufacture and sale of electric vehicles and its components which constitutes a Single Segment. Therefore, in the opinion of the management Accounting Standards regarding Segment reporting is not applicable

10 Earnings per Share

Basic earnings per share are calculated by dividing the net profit (after tax) for the year attributable to Equity shareholders after reducing preference dividends (There are no Preference shares at present) and the Dividend Distribution tax there on by the weighted average number of shares during the year.

Partly paid Equity shares are treated as a fraction of an equity share in proportion to the rate at which they are eligible to receive the dividends.

Diluted earnings per share are calculated similarly but after adjusting for the effect of all dilutive potential equity shares

11. The management has certified that the current assets, loans and advances, in the ordinary course of business, have a realizable value at least equal to the value at which they have been stated except where, stated to the contrary.

[201700] Notes - Government grants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	As per Notes

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]****..(1)**

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	OMEGA BRIGHT STEEL PRIVATE LIMITED	OMEGA BRIGHT STEEL PRIVATE LIMITED	ADITI POWER EQUIPMENTS PRIVATE LIMITED	ADM TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74899DL1969PTC005183	U74899DL1969PTC005183	U31100DL2016PTC305292	U50101DL2010PTC201734
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	Purchases, Sales, Rent Paid	Interest Paid, Purchase, Sale, Rent Paid	Purchases	Purchases
Related party transactions [Abstract]				
Purchases of goods related party transactions	7.61	11.72	27.44	458.84
Revenue from sale of goods related party transactions	0.8	0.61	0	0
Leases as lessee related party transactions	46.41		0	
Other related party transactions expense		452.01		0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3
	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	ADM TECHNOLOGIES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA
CIN of related party	U50101DL2010PTC201734
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
Description of nature of transactions with related party	Purchases
Related party transactions [Abstract]	
Purchases of goods related party transactions	58.56
Revenue from sale of goods related party transactions	0
Leases as lessee related party transactions	0
Transaction relating to key management personnel [Abstract]	
Remuneration for key managerial personnel	0
Amount written off during period in respect of debts due from related parties	0
Amount written back during period in respect of debts due to related parties	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-4,527	-3,169.34
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-4,527	-3,169.34

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	7.08	7.08
Total deferred tax assets	7.08	7.08

[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	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]			
Disclosure of details of subsidiaries [LineItems]			
Name of subsidiary consolidated	OMEGA SEIKI MOBILITY PRIVATE LIMITED	OSM JAESUNG TECHNOLOGIES PRIVATE LIMITED	OSM ECOCAR PRIVATE LIMITED
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA	INDIA
Proportion of ownership interest in subsidiary consolidated	100.00%	74.90%	51.00%
Proportion of voting power held in subsidiary consolidated	100.00%	74.90%	51.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	Subsidiary	Subsidiary	Subsidiary
End of reporting period of financial statements of subsidiary when different from parent	31/03/2024	31/03/2024	31/03/2024

Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [LineItems]			
Name of entity consolidated	OMEGA SEIKI MOBILITY PRIVATE LIMITED	OSM JAESUNG TECHNOLOGIES PRIVATE LIMITED	OSM ECOCAR PRIVATE LIMITED
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary	Indian Subsidiary
Share in profit or loss of entity as percentage of consolidated profit or loss	100.00%	74.90%	51.00%

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

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

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	921.94	58.32
Total cash and cash equivalents	921.94	58.32
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	39.32	7.38
Total income taxes paid (refund)	39.32	7.38

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	27,988.94	25,914.46
Revenue from sale of services	2,468.37	660.86
Other duties taxes collected	1,332.74	1,232.1
Total revenue from operations other than finance company	29,124.57	25,343.22
Total revenue from operations	29,124.57	25,343.22
Other income	69.82	19.07
Total revenue	29,194.39	25,362.29
Expenses [Abstract]		
Cost of materials consumed	27,944.73	24,491.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-562.36	640.27
Employee benefit expense	1,337.17	989.55
Finance costs	1,494.11	1,050.31
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,076.35	482.64
Total depreciation, depletion and amortisation expense	2,076.35	482.64
CSR expenditure	0	0
Other expenses	1,563.19	936.99
Total expenses	33,853.19	28,591.6
Total profit before prior period items, exceptional items, extraordinary items and tax	-4,658.8	-3,229.31
Exceptional items before tax	131.8	59.97
Total profit before extraordinary items and tax	-4,527	-3,169.34
Total profit before tax	-4,527	-3,169.34
Tax expense [Abstract]		
Current tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-4,527	-3,169.34
Total profit (loss) for period before minority interest	-4,527	-3,169.34
Profit (loss) of minority interest	0	0
Total profit (loss) for period	-4,527	-3,169.34
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -223.28	[INR/shares] -159.66
Diluted earnings per equity share	[INR/shares] -228.04	[INR/shares] -159.66

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	27,988.94	25,914.46
Total revenue from sale of products	27,988.94	25,914.46
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	2,468.37	660.86
Total revenue from sale of services	2,468.37	660.86
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	4.87	0.93
Interest on current intercorporate deposits	46.42	0
Total interest income on current investments	51.29	0.93
Total interest income	51.29	0.93
Dividend income [Abstract]		
Total dividend income	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	12	12
Total rental income on investment property	12	12
Other non-operating income [Abstract]		
Gain on disposal of intangible asset	1.44	0
Interest on income tax refund	0.4	0.13
Miscellaneous other non-operating income	4.69	6.01
Total other non-operating income	6.53	6.14
Total other income	69.82	19.07
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	512.34	301.02
Total interest expense long-term loans	512.34	301.02
Interest expense debt securities	20	20
Other interest charges	961.77	729.29
Total interest expense	1,494.11	1,050.31
Total finance costs	1,494.11	1,050.31
Employee benefit expense [Abstract]		
Salaries and wages	1,176.18	881.44
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	74.16	51.29
Total contribution to provident and other funds	74.16	51.29
Leave encashment expenses	41.06	27.22
Staff welfare expense	45.77	29.6
Total employee benefit expense	1,337.17	989.55
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	191.92	173.68
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	19.56	15.72
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	3.86	3.68
Telephone postage	13.8	13.85
Printing stationery	8.33	8.85

Information technology expenses	20.5	1.31
Travelling conveyance	283.16	183.95
Legal professional charges	238.38	70.55
Safety security expenses	52.69	31.43
Directors sitting fees	0	0
Advertising promotional expenses	67	6.63
After sales service expenses	146.96	0
Cost repairs maintenance other assets	20.27	14.47
Cost transportation [Abstract]		
Cost freight	402.35	386.57
Total cost transportation	402.35	386.57
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.1	2.1
Payment for taxation matters	0.5	0.25
Payment for other services	0.83	0.8
Total payments to auditor	4.43	3.15
Miscellaneous expenses	89.98	23.15
Total other expenses	1,563.19	936.99
Current tax [Abstract]		
Total current tax	0	0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-385.49	572.2
Changes in inventories of work-in-progress	-176.87	68.07
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-562.36	640.27
Exceptional items before tax	131.8	59.97
Total exceptional items	131.8	59.97
Total exceptional and extraordinary items	131.8	59.97
Revenue other services	240	0
Revenue lease rentals	222.49	322.1
Revenue hire charges	2,005.88	338.76
Total gross income from services rendered	2,468.37	660.86
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	27,988.17	25,863.07
Total domestic turnover goods, gross	27,988.17	25,863.07
Export sale manufactured goods	0.77	51.39
Total export turnover goods, gross	0.77	51.39
Total revenue from sale of products	27,988.94	25,914.46
Domestic revenue services	2,468.37	660.86
Total revenue from sale of services	2,468.37	660.86
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	As per Notes