SUN DROPS ENERGIA PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

[700300] Disclosure of general information about company

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	SUN DROPS ENERGIA PRIVATE LIMITED	
Corporate identity number	U40107GJ2019PTC108373	
Permanent account number of entity	ABCCS1266N	
Address of registered office of company	KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat City, Gujarat, 395017, India	
Type of industry	Commercial and Industrial	
Registration date	28/05/2019	
Whether company is listed company	No	
Name of parent entity	KPI GREEN ENERGY LIMITED	
Date of board meeting when final accounts were approved	13/05/2025	
Period covered by financial statements	2024-25	2023-24
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar,	
Name of city of place of maintenance of computer servers (storing accounting data)	Surat	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Gujarat	
Pin code of place of maintenance of computer servers (storing accounting data)	395017	
Name of district of place of maintenance of computer servers (storing accounting data)	Surat	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91	

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

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

Types of principal product or services [Axis]	Product1	Product2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]		
Disclosure of principal product or services [Abstract]		
Disclosure of principal product or services [LineItems]		
Product or service category (ITC 4 digit) code	9953	9961
Description of product or service category	Construction	WHOLESALE TRADE
Turnover of product or service category	35,041.77	1,625.18
Highest turnover contributing product or service (ITC 8 digit) code	99532629	99611970
Description of product or service	Sale of Power Plant	Sale of Power
Turnover of highest contributing product or service	35,041.77	1,625.18

[700600] Disclosures - Directors report

Particulars of holding, subsidiary and associate companies [Table] ..(1)

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

Particulars of companies [Axis]	Company1
	01/04/2024 to 31/03/2025
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	KPI GREEN ENERGY LIMITED
Address of company	KP House, Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat City, Gujarat, 395017, India
Country of incorporation of company	INDIA
CIN of company	L40102GJ2008PLC083302
Type of company	Public Company
Percentage of shares held	66.00%
Applicable section	Section 2(46)

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

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

Principal business activities of company [Axis]	Product/service 1 [Member]	Product/service 2 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Construction and Maintainence of Power Plant	Electric power Generation using solar energy
Description of main product/service	Sale of Power Plant	Sale of Power
NIC code of product/service	42201	35105
Percentage to total turnover of company	(A) 96.00%	(B) 4.00%

Footnotes

(A) Actual Percent is 95.56%

(B) Actual Percent is 4.44%

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

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

Directors signing board report [Axis]	Director1	Director2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	PATEL	MOHMED SOHIL
Middle name of director		YUSUFBHAI
Last name of director	FARUK	DABHOYA
Designation of director	Director	Director
Director identification number of director	00414045	07112947
Date of signing board report	01/09/2025	01/09/2025

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

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company has transferred the whole amount of profit/(loss) to Reserve & Surplus Account for the financial year ended on March 31, 2025.
Disclosures relating to amount recommended to be paid as dividend	For the year ended March 31, 2025, the Board of Directors have not declared/recommended any dividend
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director’s responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The Company doesn't have any website. Therefore, there is no requirement for publication of Annual Return
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company has established an Enterprise Risk Management process to manage risks with the objective of maximizing shareholders` value.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (10) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]

Disclosure of change in nature of business [TextBlock]	There has been no change in the business of the Company during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (12) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (13) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (14) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (15) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (16) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (17) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	0.00014
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

SUN DROPS ENERGIA PRIVATE LIMITED CIN: U40107GJ2019PTC108373
Reg. Off.: "KP House', Near KP Circle, Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat 395017, Gujarat, India. Phone No:0261-2244757 Email Id: cs@kpgroup.co

BOARD OF DIRECTOR'S REPORT

To,

The Members,

SUN DROPS ENERGIA PRIVATE LIMITED

Your directors are pleased to present the 6thAnnual Report on the business and operation of Sun Drops Energia Private Limited("Company") together with the Audited Statement of Accounts of the Company for the year ended on March 31, 2025.

Financial Summary or Highlights/Performance of the Company:

(Rs. In Lakhs)

PARTICULARS

F.Y. 2024-25

F.Y. 2023-24

Revenue From Operations

36666.95

16809.00

Other Income

228.62

54.99

Total Income

36895.57

16863.99

Expenditure

29046.33

12896.77

Profit Earnings before interest, tax, depreciation and amortization (EBITDA)

7849.24

3967.22

Finance Cost

463.47

256.54

Depreciation

395.78

191.96

Exceptional Items

75.22

0.00

Profit/(Loss) Before Taxation

6914.79

3518.72

Tax expenses

1789.88

801.44

Profit/(Loss) for the period

5124.91

2717.28

State of Affairs:

The Company is engaged in generating, transmitting, and distributing power from conventional and renewable sources such as solar, wind, hydro, thermal, and biomass energy. It develops, operates, and maintains power plants and related infrastructure including transmission lines and substations.

There has been no change in the nature of business of your Company during the financial year under review.

Web Link of Annual Return:

The Company doesn't have any website. Therefore, there is no requirement for publication of Annual Return.

Dividend And Reserves:

For the year ended March 31, 2025, the Board of Directors have not declared/recommended any dividend. The Company has transferred the whole amount of profit/(loss) to Reserve & Surplus Account for the financial year ended on March 31, 2025.

Share Capital:

Authorised Share Capital:

During the year under review, pursuant to the shareholders' approval granted at the Extraordinary General Meeting held on August 26, 2024, the Company has increased the authorised share capital of the company from Rs. 6,00,00,000/- (Rupees Six Crore Only) divided into 60,00,000 (Sixty Lakh) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each ranking pari passu with the existing Equity Shares.

Further, pursuant to the shareholders' approval granted at the Extraordinary General Meeting held on October 28, 2024, the Company has increased the authorised share capital of the company from Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only) divided into 2,50,00,000 (Two Crore Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 50,00,00,000/- (Rupees Fifty Crores Only) divided into 5,00,00,000 (Five Crores) Equity Shares of Rs. 10/- (Rupees Ten Only) each ranking pari passu with the existing Equity Shares.

The Authorised Share Capital of the Company as on March 31, 2025, is Rs. 50,00,00,000/- (Rupees Fifty Crores Only) divided into 5,00,00,000 (Five Crore Only) equity shares of Rs. 10/- (Rupees Ten Only) each.

Issue of Bonus Equity Shares:

During the year under review, in order to encourage the shareholders' continued support, pursuant to the approval of the Board at its meeting held on October 11, 2024 and the approval of the members of the Company through an Ordinary Resolution passed at the Extra-Ordinary General Meeting held on October 28, 2024, the Company has allotted 2,56,64,392 Equity Shares having face value of Rs. 10/- each as bonus equity shares, in the ratio of Four (4) Equity Share having face value of Rs. 10/- each for every One (1) existing equity share having face value of Rs. 10/- each in the board meeting held on November 7, 2024.

Right Issue of Equity Shares:

During the year under review, in order to strengthen the capital base through a Right Issue, pursuant to which 21,73,913 (Twenty-One Lakh Seventy-Three Thousand Nine Hundred and Thirteen) Equity Shares having face value of Rs. 10/- (Rupees Ten Only) each were allotted at an issue price of Rs. 230/- (Rupees Two Hundred and Thirty Only) per equity share, which includes a premium of Rs. 220/- (Rupees Two Hundred and Twenty Only) per equity share, as approved by the Board of Directors in its meeting held on November 18, 2024. The Right Issue was undertaken to support the Company's long-term growth objectives and operational requirements while providing existing shareholders the opportunity to maintain their shareholding proportion.

Issuance of the Equity Shares by way of Preferential Issue on Private Placement basis:

During the year under review, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on August 26, 2024, the company allotted 10,66,098 (Ten Lakhs Sixty-Six Thousand and Ninety-Eight) equity shares having face value of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 469/- (Rupees Four Hundred and Sixty-Nine only) per equity share, which includes a premium of Rs. 459/- (Rupees Four Hundred and Fifty-Nine only) per equity share, to a person belonging to the Promoter Category, through a preferential issue on a private placement basis, as approved by Board of Directors in its meeting held on October 11, 2024.

Further, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on November 30, 2024, the company allotted 34,92,362 (Thirty-Four Lakhs Ninety-Two Thousand Three Hundred and Sixty-Two) equity shares having face value of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 460/- (Rupees Four Hundred and Sixty only) per equity share, which includes a premium of Rs. 450/- (Rupees Four Hundred and Fifty only) per equity share, to a person belonging to the Non-Promoter Category, through a preferential issue on a private placement basis, as approved by Board of Directors in its meeting held on December 13, 2024.

Further, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on December 18, 2024, the company allotted 36,38,502 (Thirty-Six Lakhs Thirty-Eight Thousand Five Hundred Two) equity shares having face value of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 460/- (Rupees Four Hundred and Sixty only) per equity share, which includes a premium of Rs. 450/- (Rupees Four Hundred and Fifty only) per equity share, to a person belonging to the Non-Promoter Category, through a preferential issue on a private placement basis, as approved by Board of Directors in its meeting held on December 27, 2024.

Further, pursuant to the approval of the shareholders at the Extraordinary General Meeting held on February 14, 2025, the company allotted 19,80,419 (Nineteen Lakh Eighty Thousand Four Hundred and Nineteen) equity shares having face value of Rs. 10/- (Rupees Ten only) each at an issue price of Rs. 460/- (Rupees Four Hundred and Sixty only) per equity share, which includes a premium of Rs. 450/- (Rupees Four Hundred and Fifty only) per equity share, to a person belonging to the Non-Promoter Category, through a preferential issue on a private placement basis, as approved by Board of Directors in its meeting held on March 03, 2025.

The Paid-up Share Capital of the company as on March 31, 2025, is Rs. 43,36,56,860/- (Rupees Forty-Three Crore Thirty-Six Lakh Fifty-Six Thousand Eight Hundred Sixty) Equity Shares of Rs. 10/- (Rupees ten only) each.

Share Transfer:

During the year under review, the Company has not received any share transfer requests, from the members of the Company.

Amount of Unpaid/Unclaimed Dividend Transfer to Unpaid Dividend Account of the Company:

During the financial year 2024-25, the Company has not paid any dividend to their members; hence the company has not transferred any amount to unpaid/unclaimed dividend to a special account opened by the company called the Unpaid/Unclaimed Dividend Account.

Deposits:

During the financial year 2024-25, the Company has not accepted/invited any deposits from public and as such there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2025, pursuant to section 73 of the Companies Act, 2013.

Credit Rating:

During the year 2024-25, the Company has not obtained any credit rating from any Credit Rating Agencies.

Employee Stock Option Plan:

During the financial year 2024-25, your Company has not granted any Stock Options under Employee Stock Option Scheme/Employee Stock Purchase Scheme and there were no Stock Options outstanding as on March 31, 2025. Hence there are no disclosures provided, as required under Rule 12(9) of The Companies (Share Capital and Debentures) Rules, 2014.

Material changes and commitments affecting the financial position of the Company:

There have been no material changes and commitments which affects the financial position of the Company which have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

Directors and Key Managerial Personnel:

Changes in Directors and Key Managerial Personnel:

During the year under review, Ms. Rajvi Upadhyay was appointed as Company Secretary of the Company w.e.f. December 27, 2024.

Other than mentioned above, there was no change in the Directors/ Key Managerial Personnel during the year 2024-25.

Declaration by an Independent Director(s) and re- appointment, if any:

Not Applicable to Our Company.

Formal Annual Evaluation

Not Applicable to Our Company.

Meetings of The Board of Directors:

The Board of Directors met 14 (Fourteen) times during the year 2024-25 and details of the same are mentioned below:

Sr.

No.

Date of meeting

Total No. of Directors on the Date of Meeting

No. of Directors

attended

% of

Attendance

1

25/04/2024

2

2

100

2

17/05/2024

2

2

100

3

07/06/2024

2

2

100

4

20/07/2024

2

2

100

5

31/08/2024

2

2

100

6

11/10/2024

2

2

100

7

07/11/2024

2

2

100

8

18/11/2024

2

2

100

9

29/11/2024

2

2

100

10

02/12/2024

2

2

100

11

13/12/2024

2

2

100

12

27/12/2024

2

2

100

13

10/02/2025

2

2

100

14

03/03/2025

2

2

100

Subsidiaries, Joint Ventures and Associate Companies:

During the year under review, No Company has become or ceased to be a subsidiary of the Company. The Company does not have any Associate and/or Joint Venture Companies. Hence, the Form No AOC-1 i.e. Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) is NOT APPLICABLE to the company. (ATTACHED FORM AOC-1, MARKED NOT APPLICABLE)

Auditors and Auditor's Report:

Statutory Auditors:

Pursuant to the provisions of Section 139 and any other applicable provisions and the Rules framed thereunder, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Companies (Audit and Auditors) Rules, 2014, as amended from time to time, the members has approved the appointment of M/s. K A SANGHAVI & CO LLP, Chartered Accountants, bearing Firm Registration No. 120846W/W100289, as the Statutory Auditors of the company to hold office from the conclusion of 1stAnnual General Meeting till the conclusion of 6thAnnual General Meeting of the Company to be held in the year 2025.

Details in Respect of Fraud: During the year under review, the Statutory Auditors and Secretarial Auditors of the Company in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013.

Statutory Auditors' observations in Audit Report:

The Audit Report submitted by statutory auditors for the financial year ended March 31, 2025, does not contain any qualifications, reservations, adverse remarks or disclaimers.

Secretarial Auditor: Pursuant to provision of Section 204 of the Companies Act, 2013 and the Rules framed thereunder, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force), the Board of Directors has appointed of M/s. Chirag Shah and Associates, Practicing Company Secretaries, as a Secretarial Auditor of the Company for the financial year 2024-25.

A Secretarial Audit Report in "Form MR-3' issued by M/s. Chirag Shah & Associates, Practicing Company Secretary has been provided in an ANNEXURE - A which forms part of this Report.

Secretarial Auditors' observations in Secretarial Audit Report:

The Secretarial Audit Report submitted by secretarial auditors for the financial year ended March 31, 2025 does not contain any qualifications, reservations, adverse remarks or disclaimers.

Cost Auditor:

As per the provisions of section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the Company is required to maintain cost records and accordingly, such accounts and records are made and maintained by the Company. M/s. V.M. Patel & Associates, Cost Accountants (Firm Registration No. 101519), the Cost Auditor are in the process of carrying out the cost audit of the Company for financial year 2024-25.

Further, Pursuant to the provisions of Section 148 of the Companies Act, 2013, read with Companies (Cost records and Audit Rules), 2014 and other applicable provisions and the Rules framed thereunder, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force), M/s. V.M. Patel & Associates, was appointed as the Cost Auditor of the Company to conduct audit of cost records in the Board meeting held on April 25, 2024. The remuneration payable to the Cost Auditor is subject to ratification by the Members and accordingly, the necessary Resolution for ratification of the remuneration payable to M/s. V.M. Patel & Associates, Cost Accountants, for the audit of cost records of the Company for FY 2026, is being placed for the approval of the shareholders of the Company at the ensuing AGM.

Corporate Social Responsibility (CSR):

The Company has always been following its core philosophy of serving society. The Board of Directors of the Company performs the duties of the CSR Committee as the amount to be spent by the company under Section 135(5) does not exceed fifty lakh rupees and accordingly the constitution of the CSR Committee shall not be applicable to the Company. The Board has also adopted the CSR Policy. The Annual Report on CSR activities is annexed as Annexure - B to this report.

The person responsible for financial management of the Company is Mr. Sohil Yusufbhai Dabhoya, Director of the Company has certified that CSR spends of your Company for FY25 have been utilized for the purpose and in the manner approved by the Board of the Company.

Internal Financial Control Systems and Their Adequacy:

The Company has put in place adequate, strong and effective internal control systems with best processes commensurate with its size and scale of operations which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. The Statutory audit covers a wide variety of operational matters and ensures compliance with specific standard with regards to availability and suitability of policies and procedures. During the year under review, no reportable material weakness in the design or operation were observed.

Particulars of Loans, Guarantees or Investments:

The provisions of Section 186 of the Companies Act, 2013, with respect to loans, guarantees, investments or security are not applicable to the Company as the Company is engaged in providing infrastructural facilities and is exempted under Section 186 of the Companies Act, 2013. The details of investments made during the year under review are disclosed in the financial statements.

Related Party Transaction:

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act. The Company has not entered into any transactions with related parties which could be considered material in terms of Form AOC-2 required under Section 134(3)(h) of the Act. Accordingly, the disclosure of related party transactions in Form AOC-2 is not applicable.

Conservation of energy, technology absorption and foreign exchange earnings and outgo:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Act read with Rule 8 of The Companies (Accounts) Rules, 2014, as amended from time to time is provided as Annexure-C of this Report.

Particulars of Employees:

The statement containing particulars of employees, as required under Section 197 of the Act, read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in a separate annexure. However, in terms of Section 136 of the Act, the Audited Financial Statements along with audit report is being sent to the shareholders and others entitled thereto, excluding the said annexure, which is available for inspection by the shareholders at the Registered Office of the Company during business hours on working days of the Company. If any shareholder is interested in obtaining a copy thereof, such shareholder may write to the Company Secretary in this regard.

Risk Management Policy:

The Company has established an Enterprise Risk Management process to manage risks with the objective of maximizing shareholders` value.

Directors` Responsibility Statement:

Accordingly, pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that:

in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period; they have taken proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; they have prepared the annual accounts have been prepared on a going concern basis; they have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively; and in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively- Not Applicable

Secretarial Standards:

The Directors have devised proper systems and processes for complying with the requirements of applicable provisions of Standards issued by the Institute of Company Secretaries of India and that such systems were adequate and operating effectively.

General Disclosures:

The Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions/events of these nature during the year under review:

Details relating to deposits covered under Chapter V of the Act. Issue of equity shares with differential rights as to dividend, voting or otherwise. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except ESOP referred to in this Report. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future. The Company is not required to constitute or reporting on any Committee of the Board under section 177 and 178 of the Companies Act, 2013. Being a Private Limited Company, provision of Vigil Mechanism is not applicable to the Company. The Company has complied with provisions relating to the constitution of Internal Complaints Committee and there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year. Application made or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016. The Company has not made any one-time settlement for loans taken from the Banks or Financial Institutions, and hence the details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable. None of the Directors or Key Managerial Personnel of the Company has been debarred or disqualified from being appointed or continuing as a Director by SEBI / Ministry of Corporate Affairs / Statutory Authorities.

Acknowledgement:Further, the Board of Directors has recommended the re-appointment of M/s. K A Sanghavi & Co. LLP, Chartered Accountants as statutory auditors of the Company subject to the approval of members, for a second term of five (5) years i.e from conclusion of the 6thAnnual General Meeting till the conclusion of 11thAnnual General Meeting.

The Company express its sincere gratitude towards different government and other authorities including local authorities for their co-operation to the management by giving timely approval or clearance towards the projects of the Company. The Company is also thankful to the shareholders, suppliers, customers and other associates for their co-operation to the management and for their contribution towards the growth of the Company. The Board does hope for the contribution and co-operation from all continuously in future also.

For Sun Drops Energia Private Limited	
Dr. Faruk G. Patel Director DIN: 00414045 Date: 01.09.2025 Place: Surat	Mohmed Sohil Yusufbhai Dabhoya Director DIN: 07112947

FORM AOC-1

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

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

PART "A": SUBSIDIARIES

Sr. No.	Particulars	Details
1	Name of the subsidiary	NIL

2	Reporting currency	NIL
3	Share capital	NIL
4	Reserves & surplus	NIL
5	Total assets	NIL
7	Total Liabilities	NIL
8	Investments	NIL
9	Turnover	NIL
10	Profit before taxation	NIL
11	Provision for taxation	NIL
12	Profit after taxation	NIL
13	Proposed Dividend	NIL
14	% of shareholding	NIL

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

Names of subsidiaries which are yet to commence operations: NIL Names of subsidiaries which have been liquidated or sold during the year: NIL

PART "B": ASSOCIATES AND JOINT VENTURES

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

Sr. No.	Name of Associates/ Joint Ventures	
1.	Latest audited Balance Sheet Date	NIL
2.	Shares of Associate/Joint Ventures held by the company on the year-end	NIL
No.	NIL	
Amount of Investment in Associates/Joint Venture	NIL	
Extend of Holding %	NIL	
3.	Description of how there is significant influence	NIL
4.	Reason why the associate/ joint venture is not Consolidated	NIL
5.	Net worth attributable to Shareholding as per latest audited Balance Sheet	NIL
6.	Profit / Loss for the year	NIL
	(i) Considered in Consolidation	NIL
	(ii) Not Considered in Consolidation	NIL

1. Names of associates or joint ventures which are yet to commence operations: NIL

Names of associates or joint ventures which have been liquidated or sold during the year: NIL

For Sun Drops Energia Private Limited	

Dr. Faruk G. Patel Director DIN: 00414045 Date: 01.09.2025 Place: Surat	Mohmed Sohil Yusufbhai Dabhoya Director DIN: 07112947

Annexure -A

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Sun Drops Energia Private Limited

"KP House', Near KP Circle,

Opp. Ishwar Farm Junction BRTS,

Canal Road, Bhatar, Surat 395017, Gujarat, India.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Sun Drops Energia Private Limited (CIN: U40107GJ2019PTC108373) (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit by using appropriate Information technology tools like virtual data sharing by way of data room and remote desktop access tools, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made herein after. The physical Inspection or Verification of documents and records were taken to the extent possible.

We have examined the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

(i).The Companies Act, 2013 ("the Act') and the rules made there under;

(ii).The Securities Contracts (Regulation) Act, 1956 ("SCRA') and the rules made there under; Not Applicable to the Company during the audit period;

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

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

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

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

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

The Securities and Exchange Board of India (Issue of Capital and DisclosureRequirements) Regulations, 2018; Not Applicable to the Company during the audit period;

Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021: Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018: Not Applicable to the Company during the audit period;

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015; Not Applicable to the Company during the audit period;

(vi).Laws specifically applicable to the industry to which the Company belongs, as identified by the management, that is to say:

The Electricity Act, 2003;

We have also examined compliance with the applicable clauses of the following:

Secretarial Standards issued by the Institute of Company Secretaries of India; The Listing Agreements entered into by the Company with Stock Exchange(s); Not Applicable to the Company during the audit period;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. In Certain cases, the shorter notice was given for meetings and the consent of all directors were taken for the same.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that During the year under review, following special resolutions have been passed:

Issue of equity shares on a private placement basis to the person belonging to the promoter category; Issue of equity shares on a private placement basis to the persons belonging to the non-promoter Category Increase in limits of selling, leasing or otherwise disposing of the whole or substantially whole of the undertaking and/or creating charge/security over the assets/undertaking of the Company. Increase in borrowing powers of the company. Increase in the limits of loans and investments by the company Increased in acceptance of unsecured loans Giving loan or guarantee or providing security in connection with loan availed by KPI Green Energy Limited, in whom any of the Director of the Company is interested under Section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by KP Green Engineering Limited (formerly known as K P Buildcon Private Limited), in whom any of the Director of the Company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by KPIG Energia Private Limited, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by K.P. Energy Limited, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by Renewable Minds LLP, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Issue of equity shares on a private placement basis to the persons belonging to the non-promoter category Issue of equity shares on a private placement basis to the persons belonging to the non-promoter category

We further report that, during the audit period and up to the date of this report, following are the actions / events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc.

Pursuant to the approval of the Board in its meeting held on June 3, 2025, and the approval of the Members of the Company in Extra Ordinary General Meeting held on June 13, 2025, the Company has sub-divided its equity shares from One equity share having face value of Rs. 10/- (Rupees Ten only) each, fully paid-up, into 2 (Two) equity shares having face value of Rs. 5/- (Rupees Five only) each, fully paid-up. The record date fixed for the purpose of the sub-division was June 24, 2025.

Place: Ahmedabad Date: September 1, 2025	Raimeen Maradiya Partner Chirag Shah and Associates FCS No. 11283 C P No.: 17554 UDIN: F011283G001132678 Peer Review Cert. No. 6543/2025

This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

"Annexure A'

To,

The Members

Sun Drops Energia Private Limited

"KP House', Near KP Circle,

Opp. Ishwar Farm Junction BRTS,

Canal Road, Bhatar, Surat 395017, Gujarat, India.

Our Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

We believe that audit evidence and information obtain from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

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

Place: Ahmedabad Date: September 1, 2025	Raimeen Maradiya Partner Chirag Shah and Associates FCS No.: 11283 C P No.: 17554 UDIN: F011283G001132678 Peer Review Cert. No. 6543/2025

ANNEXURE-B

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITIES ACTIVITIES (CSR)

FOR FINANCIAL YEAR 2024-25

Brief outline on CSR Policy of the Company:

The Company has always prioritized social and environmental responsibility, consistently engaging in socially responsible activities. We believe that for a company to succeed, it must uphold the highest standards of corporate behavior towards its employees, customers, and the communities it serves.

We define Corporate Social Responsibility (CSR) as the way a company balances its economic, social, and environmental objectives while meeting stakeholder expectations and enhancing shareholder value. To foster a sense of responsibility and contribution among corporate employees, the Company has established a CSR policy aimed at benefiting various groups, including children, women, the uneducated, and the unemployed. Consequently, the Company executes its CSR activities and projects both directly and through its implementation agency, KP Human Development Foundation.

Composition of the CSR Committee:

The Board of Directors of the Company performs the duties of the CSR Committee as the amount to be spent by the company under Section 135(5) does not exceed fifty lakh rupees and accordingly the constitution of the CSR Committee shall not be applicable to the Company.

Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:

The Company doesn't have any website. Therefore, the requirement to disclose CSR Policy and CSR projects approved by the Board on the website is not appliable to the Company.

Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable: Not Applicable during the year under review

(a) Average net profit of the Company as per Section 135(5): Rs. 1426.20 lakhs

(b) Two percent of average net profit of the company as per section 135(5): Rs. 28.52 lakhs

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

(d) Amount required to be set off for the financial year, if any: Rs. 1.31 Lakhs

(e) Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 27.21 lakhs

(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 27.63 lakhs

(b) Amount spent in Administrative overheads: NIL

(c) Amount spent on Impact Assessment, if applicable: Not Applicable

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 27.63 lakhs

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

Total Amount Spent for the Financial Year

(Rs. In Lakhs)

Amount Unspent (Rs. In Lakhs)

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

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

Amount

Date of transfer

Name of the Fund

Amount

Date of Transfer

27.63

Not Applicable

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

Sr. No

Particulars

Amount

(Rs. In Lakhs)

(i)

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

28.52

(ii)

Total amount spent for the Financial Year

27.63

(iii)

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

NIL

(iv)

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

NIL

(v)

Amount available for set off in succeeding financial years [(iii)-(iv)]

NIL

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

1	2	3	4	5	6	7	8	
Sl. No.	Preceding Financial Year(s)	Amount transferred to unspent CSR Account under section 135(6) (In Rs.)	Balance Amount in unspent CSR Account under section 135(6) (In Rs.)	Amount Spent in the Financial Year (In Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to section 135(5), if any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any	
					Amount (in Rs)	Date of Transfer		
Not Applicable								

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

If Yes, enter the number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.

Short particulars of the property or asset(s) [including complete address and location of the property]

Pincode of the property or asset(s)

Date of creation

Amount of CSR amount spent

Details of entity/ Authority/ beneficiary of the registered owner

(1)

(2)

(3)

(4)

(5)

(6)

CSR Registration Number, if applicable

Name

Registered address

Not Applicable

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135: Not applicable

For Sun Drops Energia Private Limited	
Dr. Faruk G. Patel Director DIN: 00414045 Date: 01.09.2025 Place: Surat	Mohmed Sohil Yusufbhai Dabhoya Director DIN: 07112947

ANNEXURE-C

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and outgo Information as required under Section 134(3)(m) of the Companies Act, 2013 read with rule 8(3) of the Companies (Accounts) Rules, 2014 are set out as under:

A. Conservation of Energy:

I) Steps taken or impact on conservation of energy:

• The company along with its parent and sister concern company is inter alia engaged in the business of development of renewable energy projects, wind, solar and hybrid.

• The Group of Company as on March 31, 2025 has its own green power generation portfolio with a capacity of 552 MW.

• The company is using higher efficiency with lower consumption of plant equipment to promote the energy conservation. • The company deployed state of art technology, qualified and experienced team to handle the power plant operation and maintenance, to improve power generation and to optimise the captive energy consumption.

• We use energy efficient equipment for plant & offices facility to optimise the daily essential Energy consumption.

• We design infra in a way to maximise the use of natural resources instead of using machines that consumes power generated from fossil fuels.

II) Steps taken by the company for utilizing alternate sources of energy:

The Company is already engaged in the business of generation of energy using wind energy and solar energy and thereby using eco-friendly source of generation of energy. We have planned to participate in BESS (Battery energy storage system) kind of power generation & storage to increase the efficiency & quality of renewable energy generated.

III) Capital investment on energy conservation equipment:

Since all the power plants of the Company are renewable energy based and connected with DISCOM, STU & CTU transmission lines. Though they are costly, but we use high efficiency equipment for minimal loss & energy conservation. The Company have started investment in the renewable segment of Solar-Wind Hybrid business, promoting users to opt the same under Government. of Gujarat Solar-Wind Hybrid Policy B. Technology Absorption:

I) Efforts made towards technology absorption:

• We as renewable business company motivate large electricity consumers to use renewable energy. We promote our customers to switch from fossil energy to renewable energy generation. Our experienced in-house technology, design and engineering team which constantly evaluates the technological advancements in all major equipment contained in solar plants. With this combination, we are able to provide most technologically advanced solutions for renewable power plants development. It also helps us in carrying out the Operation and Maintenance services effectively in our plants as well and these are designed to provide maximum performance for the invested capital for own generating portfolio segment.

• The Company has launched a state-of-art and high-tech Centralized Network Operation Centre (NOC), a technology-driven platform, to enhance the monitoring and management of renewable energy assets, ensuring their efficient operation and performance. By leveraging digital solutions, the company aims to maximize energy production, minimize downtime, and optimize the utilization of renewable resources.

• We actively promote the use of Make in India products in PV technology to reduce dependency on imports. Our design and deployment of energy-efficient equipment optimize captive consumption within the plant. Additionally, we design and advocate for the utilization of shared infrastructure among multiple plant owners in solar parks, featuring common evacuation facilities to reduce overall energy consumption. Furthermore, we have initiated the use of dry robotic cleaning for solar panels to conserve water and reduce water consumption in our solar plants. We have been utilizing a value engineering approach to make our projects more economically viable, aiming to improve efficiency, plant availability, output, and consequently, profitability.

• We have implemented the Solar Sun tracking system technology in our Solar projects to enhance generation efficiency by approximately 15-20% without requiring additional land or plant capacity. This optimized solution not only provides us with higher gains but also contributes to reducing the payback period. • We have initiated the development of a Central Monitoring System (CMS) to enable centralized monitoring of all our Solar and Wind assets at the head office level. By implementing this system, we aim to optimize plant performance and streamline operations by effectively tracking and analyzing data from all our assets.

• Our entire portfolio is monitored by an in-house team of plant technicians, engineers, and subject matter experts. We use performance analytical tools like SCADA & other innovative technologies to improve energy yield/production. While operating a renewable power plant may appear straightforward—sunshine or wind generates power—the true challenge lies in the depth and granularity of data monitoring and analysis. This allows us to detect and rectify even the smallest faults in generating components promptly, ensuring the plant operates at optimal levels every single day. • We are working to develop project management software on PC & Mobile to increase the efficiency & traceability of projects.

• We are working with Small Solar-BESS package to run the construction power through solar generated electricity and to minimise the use of fossil fuel run Diesel generators.

II) Benefits derived like product improvement, cost reduction, product development or import substitution:

Reduction in cost and optimization of plant availability and power generation.

III) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Not Applicable

IV) Expenditure incurred on Research and Development: Not Applicable

C. Foreign Exchange Earnings and Outgo:

There was no foreign exchange earnings or outgo, during the financial year 2024-25. However, the company intends to acquire the same through the GCC (Global Carbon Credit) scheme for electricity units' generated under IPP (Independent Power Producer).

For Sun Drops Energia Private Limited

Dr. Faruk G. Patel

Director

DIN: 00414045

Date: 01.09.2025

Place: Surat

Mohmed Sohil Yusufbhai Dabhoya

Director

DIN: 07112947

Textual information (2)

Description of state of companies affair

The Company is engaged in generating, transmitting, and distributing power from conventional and renewable sources such as solar, wind, hydro, thermal, and biomass energy. It develops, operates, and maintains power plants and related infrastructure including transmission lines and substations. There has been no change in the nature of business of your Company during the financial year under review.

Textual information (3)

Details regarding energy conservation

A. Conservation of Energy: I) Steps taken or impact on conservation of energy: • The company along with its parent and sister concern company is inter alia engaged in the business of development of renewable energy projects, wind, solar and hybrid. • The Group of Company as on March 31, 2025 has its own green power generation portfolio with a capacity of 552 MW. • The company is using higher efficiency with lower consumption of plant equipment to promote the energy conservation. • The company deployed state of art technology, qualified and experienced team to handle the power plant operation and maintenance, to improve power generation and to optimise the captive energy consumption. • We use energy efficient equipment for plant & offices facility to optimise the daily essential Energy consumption. • We design infra in a way to maximise the use of natural resources instead of using machines that consumes power generated from fossil fuels. II) Steps taken by the company for utilizing alternate sources of energy: The Company is already engaged in the business of generation of energy using wind energy and solar energy and thereby using eco-friendly source of generation of energy. We have planned to participate in BESS (Battery energy storage system) kind of power generation & storage to increase the efficiency & quality of renewable energy generated. III) Capital investment on energy conservation equipment: Since all the power plants of the Company are renewable energy based and connected with DISCOM, STU & CTU transmission lines. Though they are costly, but we use high efficiency equipment for minimal loss & energy conservation. The Company have started investment in the renewable segment of Solar-Wind Hybrid business, promoting users to opt the same under Government. of Gujarat Solar-Wind Hybrid Policy

Textual information (4)

Details regarding technology absorption

B. Technology Absorption: I) Efforts made towards technology absorption: • We as renewable business company motivate large electricity consumers to use renewable energy. We promote our customers to switch from fossil energy to renewable energy generation. Our experienced in-house technology, design and engineering team which constantly evaluates the technological advancements in all major equipment contained in solar plants. With this combination, we are able to provide most technologically advanced solutions for renewable power plants development. It also helps us in carrying out the Operation and Maintenance services effectively in our plants as well and these are designed to provide maximum performance for the invested capital for own generating portfolio segment. • The Company has launched a state-of-art and high-tech Centralized Network Operation Centre (NOC), a technology-driven platform, to enhance the monitoring and management of renewable energy assets, ensuring their efficient operation and performance. By leveraging digital solutions, the company aims to maximize energy production, minimize downtime, and optimize the utilization of renewable resources. • We actively promote the use of Make in India products in PV technology to reduce dependency on imports. Our design and deployment of energy-efficient equipment optimize captive consumption within the plant. Additionally, we design and advocate for the utilization of shared infrastructure among multiple plant owners in solar parks, featuring common evacuation facilities to reduce overall energy consumption. Furthermore, we have initiated the use of dry robotic cleaning for solar panels to conserve water and reduce water consumption in our solar plants. We have been utilizing a value engineering approach to make our projects more economically viable, aiming to improve efficiency, plant availability, output, and consequently, profitability. • We have implemented the Solar Sun tracking system technology in our Solar projects to enhance generation efficiency by approximately 15-20% without requiring additional land or plant capacity. This optimized solution not only provides us with higher gains but also contributes to reducing the payback period. • We have initiated the development of a Central Monitoring System (CMS) to enable centralized monitoring of all our Solar and Wind assets at the head office level. By implementing this system, we aim to optimize plant performance and streamline operations by effectively tracking and analyzing data from all our assets. • Our entire portfolio is monitored by an in-house team of plant technicians, engineers, and subject matter experts. We use performance analytical tools like SCADA & other innovative technologies to improve energy yield/production. While operating a renewable power plant may appear straightforward—sunshine or wind generates power—the true challenge lies in the depth and granularity of data monitoring and analysis. This allows us to detect and rectify even the smallest faults in generating components promptly, ensuring the plant operates at optimal levels every single day. • We are working to develop project management software on PC & Mobile to increase the efficiency & traceability of projects. • We are working with Small Solar-BESS package to run the construction power through solar generated electricity and to minimise the use of fossil fuel run Diesel generators. II) Benefits derived like product improvement, cost reduction, product development or import substitution: Reduction in cost and optimization of plant availability and power generation. III) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Not Applicable IV) Expenditure incurred on Research and Development: Not Applicable

Textual information (5)

Details regarding foreign exchange earnings and outgo

C. Foreign Exchange Earnings and Outgo: There was no foreign exchange earnings or outgo, during the financial year 2024-25. However, the company intends to acquire the same through the GCC (Global Carbon Credit) scheme for electricity units" generated under IPP (Independent Power Producer).

Textual information (6)

Disclosures in director’s responsibility statement

Accordingly, pursuant to Section 134(5) of the Act, the Board of Directors, to the best of their knowledge and ability, confirm that: A. in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures; B. they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period; C. they have taken proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; D. they have prepared the annual accounts have been prepared on a going concern basis; E. they have devised proper systems to ensure compliance with the provisions of all applicable laws were in place and that such systems were adequate and operating effectively; and F. in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively- Not Applicable

Textual information (7)

Details of material changes and commitment occurred during period affecting financial position of company

There have been no material changes and commitments which affects the financial position of the Company which have occurred between the end of the financial year to which the Financial Statements relate and the date of this Report.

Textual information (8)

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

The provisions of Section 186 of the Companies Act, 2013, with respect to loans, guarantees, investments or security are not applicable to the Company as the Company is engaged in providing infrastructural facilities and is exempted under Section 186 of the Companies Act, 2013. The details of investments made during the year under review are disclosed in the financial statements.

Textual information (9)

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

All Related Party Transactions that were entered into during the financial year were on an arm's length basis, in the ordinary course of business and were in compliance with the applicable provisions of the Act. The Company has not entered into any transactions with related parties which could be considered material in terms of Form AOC-2 required under Section 134(3)(h) of the Act. Accordingly, the disclosure of related party transactions in Form AOC-2 is not applicable.

Textual information (10)

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

The Company has always been following its core philosophy of serving society. The Board of Directors of the Company performs the duties of the CSR Committee as the amount to be spent by the company under Section 135(5) does not exceed fifty lakh rupees and accordingly the constitution of the CSR Committee shall not be applicable to the Company. The Board has also adopted the CSR Policy. The Annual Report on CSR activities is annexed as Annexure - B to this report.

The person responsible for financial management of the Company is Mr. Sohil Yusufbhai Dabhoya, Director of the Company has certified that CSR spends of your Company for FY25 have been utilized for the purpose and in the manner approved by the Board of the Company.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

Financial Summary or Highlights/Performance of the Company:

(Rs. In Lakhs)

PARTICULARS

F.Y. 2024-25

F.Y. 2023-24

Revenue From Operations

36666.95

16809.00

Other Income

228.62

54.99

Total Income

36895.57

16863.99

Expenditure

29046.33

12896.77

Profit Earnings before interest, tax, depreciation and amortization (EBITDA)

7849.24

3967.22

Finance Cost

463.47

256.54

Depreciation

395.78

191.96

Exceptional Items

75.22

0.00

Profit/(Loss) Before Taxation

6914.79

3518.72

Tax expenses

1789.88

801.44

Profit/(Loss) for the period

5124.91

2717.28

Textual information (12)

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

Directors and Key Managerial Personnel:

Changes in Directors and Key Managerial Personnel:

During the year under review, Ms. Rajvi Upadhyay was appointed as Company Secretary of the Company w.e.f. December 27, 2024.

Other than mentioned above, there was no change in the Directors/ Key Managerial Personnel during the year 2024-25.

Declaration by an Independent Director(s) and re- appointment, if any:

Not Applicable to Our Company.

Formal Annual Evaluation

Not Applicable to Our Company.

Textual information (13)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

Subsidiaries, Joint Ventures and Associate Companies:

During the year under review, No Company has become or ceased to be a subsidiary of the Company. The Company does not have any Associate and/or Joint Venture Companies. Hence, the Form No AOC-1 i.e. Statement containing salient features of the financial statement of Subsidiaries/associate companies/joint ventures (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) is NOT APPLICABLE to the company. (ATTACHED FORM AOC-1, MARKED NOT APPLICABLE)

Textual information (14)

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

Deposits:

During the financial year 2024-25, the Company has not accepted/invited any deposits from public and as such there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2025, pursuant to section 73 of the Companies Act, 2013.

Textual information (15)

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

Deposits:

During the financial year 2024-25, the Company has not accepted/invited any deposits from public and as such there has not been any amount of principal or interest on deposits from public was outstanding as on March 31, 2025, pursuant to section 73 of the Companies Act, 2013.

Textual information (16)

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

The Company has put in place adequate, strong and effective internal control systems with best processes commensurate with its size and scale of operations which ensures that all the assets are safeguarded and protected and that the transactions are authorized recorded and reported correctly. The Statutory audit covers a wide variety of operational matters and ensures compliance with specific standard with regards to availability and suitability of policies and procedures. During the year under review, no reportable material weakness in the design or operation were observed.

Textual information (17)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

Directors and Key Managerial Personnel:

Changes in Directors and Key Managerial Personnel:

During the year under review, Ms. Rajvi Upadhyay was appointed as Company Secretary of the Company w.e.f. December 27, 2024.

Other than mentioned above, there was no change in the Directors/ Key Managerial Personnel during the year 2024-25.

Declaration by an Independent Director(s) and re- appointment, if any:

Not Applicable to Our Company.

Formal Annual Evaluation

Not Applicable to Our Company.

[700500] Disclosures - Signatories of financial statements

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

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

Directors signing financial statements [Axis]	Director1	Director2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	PATEL	MOHMED SOHIL
Middle name of director		YUSUFBHAI
Last name of director	FARUK	DABHOYA
Designation of director	Director	Director
Director identification number of director	00414045	07112947
Date of signing of financial statements by director	13/05/2025	13/05/2025

[700400] 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]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (18) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (19) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (20) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans		Textual information (23) [See below]
Disclosure regarding receipt of loans granted	c. The company has applied the money obtained by way of term loans during the year for the purposes for which they were obtained.	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (26) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	There are no dues of GST, PF. ESIC, TDS, TCS, Income Tax, Customs duty, Cessand other statutory dues which have not been deposited on account of any dispute.	
Disclosure in auditors report relating to default in repayment of financial dues	a. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (29) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (30) [See below]	
Disclosure in auditors report relating to managerial remuneration	As Attached	
Disclosure in auditors report relating to Nidhi Company		XII. The company is not a Nidhi company. Accordingly, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.
Disclosure in auditors report relating to transactions with related parties	Textual information (31) [See below]	

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (32) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		XV. The Company has not entered into non-cash transactions with directors or persons connected with him hence requirement to report on clause 3(xv) of the Order are not applicable to the company.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (33) [See below]

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	Auditor1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	K A SANGHAVI AND CO. LLP
Name of auditor signing report	AMISH ASHVINBHAI SANGHAVI
Firms registration number of audit firm	120846W / W100289
Membership number of auditor	101413
Address of auditors	1001-1002-1003, RAJHANS BONISTA, RAM CHOWK, GHOD DOD ROAD, SURAT, GUJARAT, INDIA
Permanent account number of auditor or auditor's firm	XX-XX-XX-866G
SRN of form ADT-1	T42438168
Date of signing audit report by auditors	14/05/2025
Date of signing of balance sheet by auditors	14/05/2025

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

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

Textual information (18)

Disclosure in auditors report relating to fixed assets

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. (B) The Company has maintained proper records showing full particulars of Intangible Assets. b. The company has a regular programme of physical verification of its Property, Plant and equipment by which all Property, Plant and Equipment are physically verified by the management in the phased manner over the period of three years. In accordance with this programme, certain Property, Plant and Equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of such physical verification is reasonable having regard to the size of the Company and the nature of its assets. c. Based on the examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title deeds of all the immovable properties in the nature of freehold land and buildings, (other than those that have been taken on lease) disclosed in the financial statements included in property, plant equipment disclosed in Note 3 to the financial statements are held in the name of the Company as at the balance sheet date. In respect of immovable properties that have been taken on lease and disclosed in Note 3 to the financial statements (right-of use asset) as at the balance sheet date, the lease agreements are duly executed in favour of the Company. d. The company has not revalued any of its Property, Plant and Equipment including Right of Use Assets or intangible assets during the year ended on 31St March,2025. Accordingly, requirement to report on clause 3(i)(d) of the order is not applicable to the Company. e. There are no proceedings 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.

Textual information (19)

Disclosure relating to quantitative details of fixed assets

a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. (B) The Company has maintained proper records showing full particulars of Intangible Assets.

Textual information (20)

Disclosure relating to physical verification and material discrepancies of fixed assets

b. The company has a regular programme of physical verification of its Property, Plant and equipment by which all Property, Plant and Equipment are physically verified by the management in the phased manner over the period of three years. In accordance with this programme, certain Property, Plant and Equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of such physical verification is reasonable having regard to the size of the Company and the nature of its assets.

Textual information (21)

Disclosure relating to title deeds of immovable properties

c. Based on the examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title deeds of all the immovable properties in the nature of freehold land and buildings, (other than those that have been taken on lease) disclosed in the financial statements included in property, plant equipment disclosed in Note 3 to the financial statements are held in the name of the Company as at the balance sheet date. In respect of immovable properties that have been taken on lease and disclosed in Note 3 to the financial statements (right-of use asset) as at the balance sheet date, the lease agreements are duly executed in favour of the Company.

Textual information (22)

Disclosure in auditors report relating to inventories

a. The inventory includes, materials relating to CPP Plants in progress. The management has conducted physical verification of inventory except goods-in-transit at reasonable intervals during the year and the coverage and procedures of physical verification of inventory followed by the management are appropriate in relation to the size of the Company and the nature of its business. No discrepancies of 10% or more were noticed in the aggregate for each class of inventory during the year.

Textual information (23)

Disclosure in auditors report relating to loans

III. During the year the Company has not made any investment in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, LLPs or other parties and hence provisions of clauses 3(iii) (a), (b), (c), (d), (e) and (f) of the Order are not applicable to the Company and hence not commented upon.

Textual information (24)

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

IV. There are no loans, investments, guarantees, and security in respect of which provisions of section 185 of the Companies Act, 2013 is applicable and accordingly, the requirement to report on clause 3(iv) of the Order with respect to section 185 of the Companies Act, 2013 is not applicable to the Company. According to the information and explanations given to us, the Company is engaged in the business of providing infrastructural facilities and accordingly the provisions of section 186 (except sub-section (1) of section 186) are not applicable to the Company.

Textual information (25)

Disclosure in auditors report relating to deposits accepted

V. The company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the companies act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same with a view to determine whether they are accurate or complete

Textual information (27)

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

The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees` state insurance, Income-tax, TDS, TCS, GST, customs duty, cess and other material statutory dues applicable to it. However, there are slight delays in depositing the dues in respect of TDS, TCS, GST, Provident funds, ESIC and Labour Welfare Fund contributions during the year. According to theinformation and explanations given to us and based on our audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

There are no dues of GST, PF. ESIC, TDS, TCS, Income Tax, Customs duty, Cessand other statutory dues which have not been deposited on account of any dispute.

Textual information (28)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees` state insurance, Income-tax, TDS, TCS, GST, customs duty, cess and other material statutory dues applicable to it. However, there are slight delays in depositing the dues in respect of TDS, TCS, GST, Provident funds, ESIC and Labour Welfare Fund contributions during the year. According to theinformation and explanations given to us and based on our audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable.

Textual information (29)

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

X. During the year, the Company has not made any IPO, or FPO nor made any preferential allotment or private placement of shares or convertible debentures to raise any funds. Accordingly the requirements to report on clause 3(x)(a) and 3(x)(b) of the Order are not applicable to the Company.

Textual information (30)

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

a. No fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit. b. No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; c. There are no whistle-blowers complaints received by the company during the year.

Textual information (31)

Disclosure in auditors report relating to transactions with related parties

XIII. Transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the notes to the financial statements as required by the applicable accounting standards.

Textual information (32)

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

X. During the year, the Company has not made any IPO, or FPO nor made any preferential allotment or private placement of shares or convertible debentures to raise any funds. Accordingly the requirements to report on clause 3(x)(a) and 3(x)(b) of the Order are not applicable to the Company.

Textual information (33)

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

a. The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the company. Accordingly, the requirement to report on clause (xvi)(a) of the order is not applicable to the company. b. The Company has not conducted any non-Banking Financial or Housing Finance activities without obtaining a valid Cerificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. c. The company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(d) of the order is not applicable to the company; d. There is no core investment company as a part of group, hence requirement to report on clause 3(xvi)(d) of the Order is not applicable to the company.

Textual information (34)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

SUN DROPS ENERGIA PRIVATE LIMITED

Report on the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS Financial Statements of SUN DROPS ENERGIA PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at March 31, 2025, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows for the year then ended, and the notes to the Ind AS financial statements, including a summary of the significant accounting policies and other explanatory information. (hereinafter referred to as "the financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS 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.

Other Information

The company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the company's annual report, management discussion and analysis, Board's report including Annexures to Board's report but does not include the Ind AS Financial Statements and our auditor's report thereon.

Our opinion on the Ind AS 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 Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated / inconsistent.

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

Management's and Board of Director's Responsibility for the Ind AS Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including The Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 , as amended. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 Responsibility for the Audit of the Financial Statements

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

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

Identify and assess the risks of material misstatement of theInd AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controlswith reference to Ind AS financial statements in place and the operating effectiveness of such controls.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Ind AS financial statements made by management and the Board of Directors.

Conclude on the appropriateness of management and Board of Directors 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 Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013 we give in the "Annexure-A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable. (A) As required by Section 143(3) of the Act, we report that:We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit ;

In our opinion, proper books of account as required by law relating to preparation of the aforesaid financial statements have been kept by the Company so far as appears from our examination of those books except for the matters stated in clause 6(I) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 ;

The Balance Sheet, the Statement of Profit and Loss including the statement of other comprehensive income, the Cash Flow Statement and the statement of changes in equity dealt with by this Report are in agreement with the relevant books of account;

In our opinion, the aforesaidInd AS Financial Statements comply with the IND AS specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended;

On the basis of written representations received from the directors as on 31st March, 2025, taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2025, from being appointed as a director in terms of Section 164(2) of the Act; and

The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph (b) above on reporting under section 143(3)(b) and in clause 6 below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014;

With respect to the adequacy of the internal financial controls over financial reporting of theseInd AS financial statements 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.

With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act :

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act.

The remuneration paid to any director is not in excess of the limits laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

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

The Company has no pending litigations. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

The management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 6 to the Ind AS financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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

The company has not proposed/paid any dividend during the year.

Based on our examination which included test checks, except for the instances mentioned below, the Company has used accounting software for maintaining its books of account, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the respective software. Further, for the periods where audit trail (edit log) facility was enabled and operated throughout the year for the respective accounting software, we did not come across any instance of the audit trail feature being tampered with.

The feature of recording audit trail (edit log) facility was not enabled at the database level to log any direct data changes and at application layer for the accounting software used for maintaining the books of account relating to Fixed Assets Register throughout the year. The integration of Fixed Assets Register with the company's accounting software is under development and hence the audit trail (edit log) is not enabled to that extent.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2024, and the company has the system of preservation of audit trail as per the statutory requirements for record retention for the prior period. The audit trail of relevant prior years has been preserved for record retention to the extent it was enabled and recorded in those respective years by the Company as per the statutory requirements for record retention, as described in note 46 to the financial statements ended March,31st 2025.

Place : SURAT Date : May 14,2025	ForK A SANGHAVI AND CO LLP Chartered Accountants FRN : 0120846W/W100289 AMISH ASHVINBHAI SANGHAVI PARTNER M. NO. 101413 ICAI UDIN : 25101413BMIYIG6644

Annexure A referred to in paragraph 1 under the heading Report on other legal and regulatory requirements of our report of even date Re: SUN DROPS ENERGIA PRIVATE LIMITED In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that: I. a. (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets. (B) The Company has maintained proper records showing full particulars of Intangible Assets. b. The company has a regular programme of physical verification of its Property, Plant and equipment by which all Property, Plant and Equipment are physically verified by the management in the phased manner over the period of three years. In accordance with this programme, certain Property, Plant and Equipment were verified during the year and no material discrepancies were noticed on such verification. In our opinion, the periodicity of such physical verification is reasonable having regard to the size of the Company and the nature of its assets. c. Based on the examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title deeds of all the immovable properties in the nature of freehold land and buildings, (other than those that have been taken on lease) disclosed in the financial statements included in property, plant equipment disclosed in Note 3 to the financial statements are held in the name of the Company as at the balance sheet date. In respect of immovable properties that have been taken on lease and disclosed in Note 3 to the financial statements (right-of use asset) as at the balance sheet date, the lease agreements are duly executed in favour of the Company. d. The company has not revalued any of its Property, Plant and Equipment including Right of Use Assets or intangible assets during the year ended on 31St March,2025. Accordingly, requirement to report on clause 3(i)(d) of the order is not applicable to the Company. e. There are no proceedings 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. II. a. The inventory includes, materials relating to CPP Plants in progress. The management has conducted physical verification of inventory except goods-in-transit at reasonable intervals during the year and the coverage and procedures of physical verification of inventory followed by the management are appropriate in relation to the size of the Company and the nature of its business. No discrepancies of 10% or more were noticed in the aggregate for each class of inventory during the year. b. The Company has been sanctioned working capital limits in excess of ?5 crores, in aggregate, from banks and financial institutions on the basis of security of its current assets. However, the Company has not utilized such limits at any time during the year and, accordingly, has not filed any quarterly returns or statements with such banks or financial institutions. Hence, the provisions of reporting under clause 3(ii)(b) are not applicable. III. a. During the year and as per balance outstanding as at the year end, the Company has provided loans and stood guarantee to the companies as follows: (i) (in Lakhs) Guarantees Security Loans Advances in the nature of Loans Aggregate amount granted / provided during the year - Wholly owned Subsidiaries - Group company - - - - - 28256.47 - - Balance outstanding as at balance sheet date in respect of above cases - Wholly owned Subsidiaries -Group company - - - - - 18010.89 - - b. During the year 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 to companies are not prejudicial to the Company`s interest. c. For the loans given to the group companies, there is no stipulated repayment schedule. Interest has been charged by the company on loans given except to the parent. Therefore, we cannot comment on the regularity of the repayment of the loans. d. Since there were no stipulations as regards to repayment schedule of loans given, we are unable to comment on whether any loans or advances in the nature of loans had fallen due or not. e. The company has granted loans or advances in nature of loans which are repayable on demand or without specifying any terms or period of repayment and the details are as follows: (in Lakhs) Particulars All parties Promoters Related parties Aggregate amount of loans / advances in nature of loans where: - Loan is repayable on demand (A) - Loan agreement does not specify any terms or period of repayment (B) NIL 18010.89 NIL NIL NIL 18010.89 Percentage of loans / advances in the nature of loans to the total loans 100.00% NIL 100.00% IV. There are no loans, investments, guarantees, and security in respect of which provisions of section 185 of the Companies Act, 2013 is applicable and accordingly, the requirement to report on clause 3(iv) of the Order with respect to section 185 of the Companies Act, 2013 is not applicable to the Company. According to the information and explanations given to us, the Company is engaged in the business of providing infrastructural facilities and accordingly the provisions of section 186 (except sub-section (1) of section 186) are not applicable to the Company. V. The company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the companies act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company. VI. We have broadly reviewed the books of account maintained by the Company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and are of the opinion that prima facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the same with a view to determine whether they are accurate or complete. VII. a. The Company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, employees` state insurance, Income-tax, TDS, TCS, GST, customs duty, cess and other material statutory dues applicable to it. However, there are slight delays in depositing the dues in respect of TDS, TCS, GST, Provident funds, ESIC and Labour Welfare Fund contributions during the year. According to the information and explanations given to us and based on our audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. b. There are no dues of GST, PF. ESIC, TDS, TCS, Income Tax, Customs duty, Cess and other statutory dues which have not been deposited on account of any dispute. VIII. The company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income tax act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company. IX. a. The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. b. The company has not been declared wilful defaulter by any bank or financial institution or government or any other lender. c. The company has applied the money obtained by way of term loans during the year for the purposes for which they were obtained. d. The company has not utilised funds raised on short-term basis for long term purposes. e. During the year the company does not have any subsidiaries, associates or joint venture. Accordingly, the requirements to report on clause 3(ix)(e) and 3(ix)(f) of the Order are not applicable to the Company. X. a. During the year, the Company has not made any IPO, or FPO. Accordingly, the requirements to report on clause 3(x)(a) of the Order are not applicable to the Company b. In our opinion and according to the information and explanation given to us along with our verification of various data, during the year, the Company has made preferential allotment of its shares. The requirements of section 42 and 62 of the Companies Act,2013 have been complied with and the funds raised through preferential allotment were applied for the purpose for which those are raised. XI. a. No material fraud by the company or on the company by its officers or employees has been noticed or reported during the course of our audit. b. During the year, no report under sub-section (12) of section 143 of the Companies Act has been filed by the Cost Auditors / Secretarial Auditors or by us in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; c. As presented to us by the management, there are no whistle-blowers complaints received by the company during the year. XII. The company is not a Nidhi company as per the provisions of The Companies Act, 2013. Accordingly, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon. XIII. Transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the notes to the financial statements as required by the applicable accounting standards. XIV. On the basis of our examination of records of the company, we are of the opinion that the company was not required to appoint an internal auditor or implement an internal audit system under Section 138 of the Act, during the year and hence the requirement to report on clause xiv (a) and (b) of the Order are not applicable to the company. XV. The Company has not entered into non-cash transactions with directors or persons connected with him hence requirement to report on clause 3(xv) of the Order are not applicable to the company. XVI. a. The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the company. Accordingly, the requirement to report on clause (xvi)(a) of the order is not applicable to the company. b. The Company has not conducted any non-Banking Financial or Housing Finance activities without obtaining a valid Cerificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934. c. The company is not a Core Investment Company as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi)(d) of the order is not applicable to the company; d. There is no core investment company as a part of group, hence requirement to report on clause 3(xvi)(d) of the Order is not applicable to the company. XVII. The company has not incurred any cash losses in the current financial year and in the immediately preceding financial year. XVIII. During the year, there was no resignation of statutory auditor and hence the provisions of this clause is not applicable. XIX. On the basis of the financial ratios disclosed in note 44, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due. XX. a. In respect of other than on-going projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Companies Act, in compliance with second proviso to sub section 5 of section 135 of the Act. This matter has been disclosed in note 47(ix) to the financial statements. b. There are no unspent amounts in respect of on-going projects that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of Companies Act. This matter has been disclosed in note 47(ix) to the financial statements. XXI. The company is not required to prepare Consolidated Financial Statements and hence requirement to report on clause XXI of the Order is not applicable to the Company. Place : SURAT Date : May 14,2025 for K A SANGHAVI AND CO. LLP Chartered Accountants FRN : 120846W / W100289 AMISH ASHVINBHAI SANGHAVI M. NO. 101413 ICAI UDIN : 25101413BMIYIG6644 1001, 1002, 1003, RAJHANS BONISTA, RAM CHOWK, GHOD DOD ROAD, SURAT-395007 GUJARAT ANNEXURE - B TO THE AUDITORS' REPORT Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") We have audited the internal financial controls over financial reporting of SUN DROPS ENERGIA PRIVATE LIMITED ("The Company") as of 31 March 2025 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date. Management's Responsibility for Internal Financial Controls The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013. Auditors' Responsibility Our responsibility is to express an opinion on the Company`s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting. Meaning of Internal Financial Controls over Financial Reporting A company`s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company`s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company`s assets that could have a material effect on the Financial Statements. Inherent Limitations of Internal Financial Controls over Financial Reporting Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate. Opinion In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. However, we are of the opinion that the company can make the Internal Controls on Financial Reporting more adequate and more effective considering the inherent risk and nature and size of the business activities carried out by the company. Place : SURAT Date : May 14,2025 for K A SANGHAVI AND CO. LLP Chartered Accountants FRN : 120846W / W100289 AMISH ASHVINBHAI SANGHAVI M. NO. 101413 ICAI UDIN : 25101413BMIYIG6644 1001, 1002, 1003, RAJHANS BONISTA, RAM CHOWK, GHOD DOD ROAD, SURAT-395007 GUJARAT

[700700] Disclosures - Secretarial audit report

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

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

Signatories of secretarial audit report [Axis]	SecAuditor1
	01/04/2024 to 31/03/2025
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	Chirag Shah and Associates
Name of secretarial auditor signing report	RAIMEEN BHANUBHAI MARADIYA
Firms registration number of secretarial audit firm	NA
Membership number of secretarial auditor	11283
Certificate of practice number of secretarial auditor	17554
Address of secretarial auditors	1213,1214 GANESH GLORY,NR. JAGATPUR CROSSING,,NR. GANESH GENESIS, S G HIGHWAY,GUJARAT,AHMEDABAD,AHMEDABAD,382481
Permanent account number of secretarial auditor or secretarial auditors firm	ABNFS3140D
Date of signing secretarial audit report	01/09/2025

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

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (35) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (35)

Disclosure in secretarial audit report explanatory [Text Block]

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Sun Drops Energia Private Limited

"KP House', Near KP Circle,

Opp. Ishwar Farm Junction BRTS,

Canal Road, Bhatar, Surat 395017, Gujarat, India.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Sun Drops Energia Private Limited (CIN: U40107GJ2019PTC108373) (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit by using appropriate Information technology tools like virtual data sharing by way of data room and remote desktop access tools, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made herein after. The physical Inspection or Verification of documents and records were taken to the extent possible.

We have examined the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

(i).The Companies Act, 2013 ("the Act') and the rules made there under;

(ii).The Securities Contracts (Regulation) Act, 1956 ("SCRA') and the rules made there under; Not Applicable to the Company during the audit period;

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

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

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

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

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

The Securities and Exchange Board of India (Issue of Capital and DisclosureRequirements) Regulations, 2018; Not Applicable to the Company during the audit period;

Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021: Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021: Not Applicable to the Company during the audit period;

The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018: Not Applicable to the Company during the audit period;

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015; Not Applicable to the Company during the audit period;

(vi).Laws specifically applicable to the industry to which the Company belongs, as identified by the management, that is to say:

The Electricity Act, 2003;

We have also examined compliance with the applicable clauses of the following:

Secretarial Standards issued by the Institute of Company Secretaries of India; The Listing Agreements entered into by the Company with Stock Exchange(s); Not Applicable to the Company during the audit period;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that, the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings. Agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. In Certain cases, the shorter notice was given for meetings and the consent of all directors were taken for the same.

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

We further report that, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that During the year under review, following special resolutions have been passed:

Issue of equity shares on a private placement basis to the person belonging to the promoter category; Issue of equity shares on a private placement basis to the persons belonging to the non-promoter Category Increase in limits of selling, leasing or otherwise disposing of the whole or substantially whole of the undertaking and/or creating charge/security over the assets/undertaking of the Company. Increase in borrowing powers of the company. Increase in the limits of loans and investments by the company Increased in acceptance of unsecured loans Giving loan or guarantee or providing security in connection with loan availed by KPI Green Energy Limited, in whom any of the Director of the Company is interested under Section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by KP Green Engineering Limited (formerly known as K P Buildcon Private Limited), in whom any of the Director of the Company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by KPIG Energia Private Limited, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by K.P. Energy Limited, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Giving loan or guarantee or providing security in connection with loan availed by Renewable Minds LLP, in whom any of the Director of the company is interested under section 185 of the Companies Act, 2013. Issue of equity shares on a private placement basis to the persons belonging to the non-promoter category Issue of equity shares on a private placement basis to the persons belonging to the non-promoter category

We further report that, during the audit period and up to the date of this report, following are the actions / events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc.

Pursuant to the approval of the Board in its meeting held on June 3, 2025, and the approval of the Members of the Company in Extra Ordinary General Meeting held on June 13, 2025, the Company has sub-divided its equity shares from One equity share having face value of Rs. 10/- (Rupees Ten only) each, fully paid-up, into 2 (Two) equity shares having face value of Rs. 5/- (Rupees Five only) each, fully paid-up. The record date fixed for the purpose of the sub-division was June 24, 2025.

Place: Ahmedabad Date: September 1, 2025	Raimeen Maradiya Partner Chirag Shah and Associates FCS No. 11283 C P No.: 17554 UDIN: F011283G001132678 Peer Review Cert. No. 6543/2025

This report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

"Annexure A'

To,

The Members

Sun Drops Energia Private Limited

"KP House', Near KP Circle,

Opp. Ishwar Farm Junction BRTS,

Canal Road, Bhatar, Surat 395017, Gujarat, India.

Our Secretarial Audit Report of even date is to be read along with this letter.

Management's Responsibility

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

We believe that audit evidence and information obtain from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

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

Place: Ahmedabad Date: September 1, 2025	Raimeen Maradiya Partner Chirag Shah and Associates FCS No.: 11283 C P No.: 17554 UDIN: F011283G001132678 Peer Review Cert. No. 6543/2025

[110000] Balance sheet

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	18,130.01	5,848.69	4,226.93
Capital work-in-progress	0	364.16	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	2.81	0	0
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	18,010.89	0	
Other non-current financial assets	1,459.59	124	
Total non-current financial assets	19,470.48	124	
Other non-current assets	0	0	
Total non-current assets	37,603.3	6,336.85	
Current assets [Abstract]			
Inventories	10,610.1	3,522.02	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	12,260.09	6,559.22	
Cash and cash equivalents	10,279.63	3,271.34	
Loans, current	0	0	
Other current financial assets	318.27	0	
Total current financial assets	22,857.99	9,830.56	
Other current assets	2,739.72	1,062.36	
Total current assets	36,207.81	14,414.94	
Total assets	73,811.11	20,751.79	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	4,336.5686	535	535
Other equity	56,125.96	6,863.46	
Total equity attributable to owners of parent	60,462.53	7,398.46	
Non controlling interest	0	0	
Total equity	60,462.53	7,398.46	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	4,443.13	1,625.92	
Other non-current financial liabilities	3,319.91	980.95	
Total non-current financial liabilities	7,763.04	2,606.87	
Provisions, non-current	4.62	1.51	
Deferred tax liabilities (net)	879.8	387.65	
Total non-current liabilities	8,647.46	2,996.03	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	466.33	230.1	
Trade payables, current	1,459.01	9,039.63	
Other current financial liabilities	462.2	406.34	
Total current financial liabilities	2,387.54	9,676.07	
Other current liabilities	2,313.58	326.44	
Provisions, current	0	0	
Current tax liabilities	0	354.79	
Total current liabilities	4,701.12	10,357.3	
Total liabilities	13,348.58	13,353.33	
Total equity and liabilities	73,811.11	20,751.79	

[210000] Statement of profit and loss

Earnings per share [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83	[INR/shares] 14.81	[INR/shares] 9.83
Total basic earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83	[INR/shares] 14.81	[INR/shares] 9.83
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83	[INR/shares] 14.81	[INR/shares] 9.83
Total diluted earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83	[INR/shares] 14.81	[INR/shares] 9.83

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	36,666.95	16,809
Other income	228.62	54.99
Total income	36,895.57	16,863.99
Expenses [Abstract]		
Cost of materials consumed	26,582.89	11,721.91
Purchases of stock-in-trade	24.22	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	175.94	52.93
Finance costs	463.47	256.54
Depreciation, depletion and amortisation expense	395.78	191.96
Other expenses	2,263.26	1,121.93
Total expenses	29,905.56	13,345.27
Profit before exceptional items and tax	6,990.01	3,518.72
Exceptional items before tax	-75.22	0
Total profit before tax	6,914.79	3,518.72
Tax expense [Abstract]		
Current tax	1,298.89	717.17
Deferred tax	490.98	84.27
Total tax expense	1,789.87	801.44
Total profit (loss) for period from continuing operations	5,124.92	2,717.28
Total profit (loss) for period	5,124.92	2,717.28
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	3.46	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	3.46	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	3.46	0
Total comprehensive income	5,128.38	2,717.28
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	4.62	0
Other comprehensive income that will not be reclassified to profit or loss, before tax	4.62	0
Total other comprehensive income, before tax	4.62	0
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	1.16	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	1.16	0
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [Abstract]		
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total other comprehensive income	3.46	0
Total comprehensive income	5,128.38	2,717.28
Earnings per share explanatory [TextBlock]	Textual information (36) [See below]	As Attached

Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83
Total basic earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83
Total diluted earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83

Textual information (36)

Earnings per share explanatory [Text Block]

41. Pursuant to the Indian Accounting Standard (Ind AS- 33) - Earnings per Share, the disclosure is as under:

Particulars	UOM	31st March, 2025	31st March, 2024
Basic and Diluted EPS			
Profit after tax as per Statement of Profit and Loss	Lakhs	5124.91	2717.28
Weighted average number of equity shares outstanding during the year*	No.	34604868	27644030
Nominal Value of Equity Shares	Rs.	10	10
Basic and Diluted EPS	Rs.	14.81	9.83

* The effect of bonus shares issued and bonus element in right shares issued in current year is also given for FY 23-24 retrospectively as per Ind AS 33

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table] ..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	DeferredTax	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	Deferred Tax	Deferred Tax
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	4.62	0

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table] ..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	Definedbenefitobligation	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	Defined benefit obligation	Defined benefit obligation
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	3.46	0

[400200] Statement of changes in equity

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

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,124.92	2,717.28		5,124.92
Changes in comprehensive income components	3.46	0		3.46
Total comprehensive income	5,128.38	2,717.28		5,128.38
Other changes in equity [Abstract]				
Other additions to reserves	44,134.12	985.2		44,134.12
Total other changes in equity	44,134.12	985.2		44,134.12
Total increase (decrease) in equity	49,262.5	3,702.48		49,262.5
Other equity at end of period	56,125.96	6,863.46	3,160.98	56,125.96

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

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,717.28		5,124.92	2,717.28
Changes in comprehensive income components	0		3.46	0
Total comprehensive income	2,717.28		5,128.38	2,717.28
Other changes in equity [Abstract]				
Other additions to reserves	985.2		47,690.33	0
Total other changes in equity	985.2		47,690.33	0
Total increase (decrease) in equity	3,702.48		52,818.71	2,717.28
Other equity at end of period	6,863.46	3,160.98	56,085.54	3,266.83

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

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		47,690.33	0	
Total other changes in equity		47,690.33	0	
Total increase (decrease) in equity		47,690.33	0	
Other equity at end of period	549.55	47,690.33	0	0

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

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	5,124.92	2,717.28		5,124.92
Changes in comprehensive income components	3.46	0		3.46
Total comprehensive income	5,128.38	2,717.28		5,128.38
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	5,128.38	2,717.28		5,128.38
Other equity at end of period	8,395.21	3,266.83	549.55	8,395.21

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

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

Components of equity [Axis]	Other retained earning [Member]		Other equity other [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,717.28		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	2,717.28		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		-3,556.21	985.2
Total other changes in equity	0		-3,556.21	985.2
Total increase (decrease) in equity	2,717.28		-3,556.21	985.2
Other equity at end of period	3,266.83	549.55	40.42	3,596.63
Description of nature of other equity, others			Deemed Equity (Interest free loan from holding company)(refer Note (ii) below)	Deemed Equity (Interest free loan from holding company)(refer Note (ii) below)

Statement of changes in equity [Table] ..(6)

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

Components of equity [Axis]	Other equity other [Member]	Other equity other 1 [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Other additions to reserves		-3,556.21	985.2	
Total other changes in equity		-3,556.21	985.2	
Total increase (decrease) in equity		-3,556.21	985.2	
Other equity at end of period	2,611.43	40.42	3,596.63	2,611.43
Description of nature of other equity, others		Deemed Equity (Interest free loan from holding company)(refer Note (ii) below)	Deemed Equity (Interest free loan from holding company)(refer Note (ii) below)	

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on changes in equity [TextBlock]	Textual information (37) [See below]	As Attached

Textual information (37)

Disclosure of notes on changes in equity [Text Block]

B. Other Equity						
(All the figures are in Lakhs)						
Particulars	Reserves and Surplus	Other Components of Equity				
Balance as at 1st April, 2023	Securities Premium -	Retained Earnings 549.55	Deemed Equity for ESOP -	Acturial Gains and Losses -	Deemed Equity 2611.43	Total 3160.98
Profit for the year	-	2717.28	-	-	-	2717.28
Interest free loan from holding company	-	-	-	-	985.20	985.20
Balance as at 31st March, 2024	-	3266.83	-	-	3596.63	6863.46
Increase on issue of shares	50676.77	-	-	-	-	50676.77
Adjusted against Bonus Shares Issue	-2566.44	-	-	-	-	-2566.44
Expenses related to issue of shares	-420.00	-	-	-	-	-420.00
Profit for the year	-	5124.91	40.42			5165.33
Other Comprehensive Income for the year	-	-	-	4.62	-	4.62
Tax impact of items not classified to statement of profit and loss	-	-	-	-1.16	-	-1.16
Interest free loan from holding company	-	-	-	-	-3596.63	-3596.63
Balance as at 31st March, 2025	47690.33	8391.75	40.42	3.46	0.00	56125.95

15. Other Equity		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Securities Premium	47690.33	-
Retained Earnings Opening (Refer Note No. (i) below)	3266.83	549.55
Amount Transferred from Statement of P & L	5124.91	2717.28
Retained Earnings Closing	8391.75	3266.83

Acturial Gains and Losses for Defined benefit obligation	3.46	
		-
Deemed Equity (Interest free loan from holding company)(refer Note (ii) below)		
KPI GREEN ENERGY LIMITED	-	3596.63
Deemed Capital Contribution (Issuance of ESOP for shares of holding company)(refer Note (iii) below)		
KPI GREEN ENERGY LIMITED	40.42	-
	56125.95	6863.46
(i) Retained Earnings are the profits of the Company earned till date net of appropriations.		
(ii) As per IND AS 109, Loan granted on other than market terms has to be fair valued and the difference between fair value and amount granted has to be treated as equity component. Accordingly, since the company has received interest free loan from its holding company without specifying any repayment terms, it is not possible to determine the fair value of loan and hence the loan received from holding company has been classified as Deemed Equity.		
(iii)The company has not reserved any shares for employees stock options. However during the year equity shares of the parent company have been granted to the employees of the company based on the group equity settled share based payment scheme KPI GREEN-ESOP 2023. Equity shares of the parent company will vest from time to time on the basis of performance and other eligibility criteria.The transactions are accounted by increasing the employee benefit expense in the company with a corresponding credit in the capital contribution from the parent company in other equity.		

[320000] Cash flow statement, indirect

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	6,914.79	3,518.72	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-7,088.07	-2,671.4	
Adjustments for decrease (increase) in trade receivables, current	-5,700.87	-5,854.49	
Adjustments for decrease (increase) in other current assets	-1,677.36	-539.77	
Adjustments for other financial assets, non-current	-1,335.6	12.58	
Adjustments for increase (decrease) in trade payables, non-current	-7,580.63	8,344.7	
Adjustments for depreciation and amortisation expense	395.78	191.96	
Adjustments for provisions, current	1,990.27	240.7	
Adjustments for other financial liabilities, non-current	55.86	309.54	
Adjustments for interest income	186.71	26.24	
Total adjustments for reconcile profit (loss)	-21,127.33	7.58	
Net cash flows from (used in) operations	-14,212.54	3,526.3	
Interest paid	-463.47	-256.54	
Income taxes paid (refund)	1,971.94	362.38	
Other inflows (outflows) of cash	43.72	-15.58	
Net cash flows from (used in) operating activities	-15,677.29	3,404.88	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of investment property	0	168.5	
Proceeds from sales of other long-term assets	0	0	
Purchase of other long-term assets	10,018.32	1,216.25	
Interest received	186.71	26.24	
Other inflows (outflows) of cash	-2,296.12	-963.02	
Net cash flows from (used in) investing activities	-12,127.73	-1,984.53	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	51,911.9	0	
Proceeds from borrowings	-543.19	771.74	
Payments of lease liabilities	-2,338.96	-980.95	
Interest paid	463.47	256.53	
Other inflows (outflows) of cash	-18,430.89	0	
Net cash flows from (used in) financing activities	34,813.31	1,496.16	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,008.29	2,916.51	
Net increase (decrease) in cash and cash equivalents	7,008.29	2,916.51	
Cash and cash equivalents cash flow statement at end of period	10,279.63	3,271.34	354.83

[610100] Notes - List of accounting policies

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]

Textual information (38)

Disclosure of significant accounting policies [Text Block]

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

1 CORPORATE INFORMATION:

Sun Drops Energia Private Limited ("the Company") is a Private Limited company domiciled in India and is incorporated under the provisions of The Companies Act, 2013 (CIN: U40107GJ2019PTC108373), having its registered office at 'KP House', Near KP Circle. Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat 395017, Gujarat, India. The Company has multiple power projects located at various locations and sells renewable power generated from these projects under long term power purchase agreements (PPAs). The company develops, builds, owns, operates and maintains solar power plants as an Independent Power Producer (IPP) and Captive Power Producer (CPP). Both these businesses, IPP and CPP, are currently carried out at plants located at various locations.

2 2.1 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION: T

hese financial statements of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) read with section 133 of the Companies Act, 2013 and presentation requirements of Division II of Schedule III of the Companies Act, 2013 (As amended). The financial statements have been prepared as a going concern under the historical cost on accrual basis, except for the following financial assets and liabilities which have been measured at fair value (as explained in the accounting policies below):

i. Certain financial assets and liabilities.

ii. Defined benefit plans

iii. Share based payments

The financial statements are presented in INR (Rs) (Indian Rupees), which is also Company's functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

2.2 SUMMARY OF MATERIAL ACCOUNTING POLICIES:

(i) Presentation and disclosure of financial statements: During the year end 31ST March 2025, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013. The statement of Cash Flows has been prepared and presented as per requirements of Ind AS 7 "Statement of Cash Flows ". The disclosure requirements with respect to items in the Balance sheet and Profit & Loss Account, as prescribed in Schedule III of the Act are presented by way of notes forming part of the financial statements. The company has also reclassified the previous figures in accordance with the requirements applicable in the current year. Accounting policies have been consistently applied except where a newly issued Indian Accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires such change in the accounting policy hitherto in use.

(ii) Property, Plant and Equipment: a. Recognition and measurement: Property, plant and equipment represent a significant proportion of the asset base of the Company. Property, plant and equipment are stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, are capitalized along with the respective asset. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, Write back of creditors over concern of performance of assets, any directly attributable cost of bringing the item to its working condition for its intended use. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. The residual values, useful lives and method of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. b. Subsequent measurement: Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company. c. Impairment: The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of tangible and intangible assets are recognised in the statement of profit and loss. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability. d. Depreciation: Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated. Depreciation is recognised on the cost of assets (other than freehold land and properties under construction) less their residual values over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The Company, based on technical assessment made by technical expert and management estimate, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. Estimated Useful lives of Various Items of Property, Plant and Equipment are as follows: Type of Asset Useful Life (in years) Solar Plant 25 Furniture and fixtures 10 Electrical Installation and Equipment 10 Computer Equipment 03 Right of Use Assets Period of Lease e. Derecognition: An item of Property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

(iii) Intangible Assets: a. Accounting Policy: Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. The residual values, useful lives and method of depreciation of Intangible Assets are reviewed at each financial year end and adjusted prospectively, if appropriate. b. Amortization: Amortisation is recognised using Straight Line method over their estimated useful lives. Estimated useful life of the Computer Software is 10 years. c. Derecognition: An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in statement of profit and loss when the asset is derecognised.

(iv) Capital Work in Progress: Expenditure related to and incurred during implementation of capital projects to get the assets ready for intended use is included under "Capital Work in Progress". The same is allocated to the respective items of property plant and equipment on completion of construction/ erection of the capital project/property plant and equipment.

(v) Financial Instruments: A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities measured at fair value through profit or loss are recognised immediately in the statement of profit and loss. The company offsets a financial asset and a financial liability when it currently has a legally enforceable right to set off the recognized amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

(vi) Financial Assets: All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

a) Financial Assets at amortised cost: Financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The effective interest method is a method of calculating the amortised cost of financial assets and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and transaction costs and other premiums or discounts) through the expected life of the financial assets, or where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest is recognised on an effective interest basis for debt instruments other than those financial assets classified as at Fair Value through Profit and Loss (FVTPL).

b) Financial Assets at fair value through other comprehensive income (FVTOCI) : A financial asset is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL: • the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial Assets at fair value through profit or loss (FVTPL) : All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise. Fair value changes related to such financial assets including derivative contracts are recognised in the Statement of Profit and Loss. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

d) Business Model Assessment : The Company makes an assessment of the objectives of the business model in which a financial asset is held at portfolio level because it best reflects the way business is managed and information is provided to management. The assessment of business model comprises the stated policies and objectives of the financial assets, management strategy for holding the financial assets, the risk that affects the performance etc.

e) Derecognition: The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the Statement of Profit and Loss if such gain or loss would have otherwise been recognised in the Statement of Profit and Loss on disposal of that financial asset.

f) Impairment: The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(vii) Financial Liabilities and equity instruments:

a) Classification as debt or equity: Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity Instruments: An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

c) Financial Liabilities:

All financial liabilities are measured at amortised cost using the effective interest method or at FVTPL. Financial liabilities at amortised cost Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the "Finance costs' line item in the Statement of Profit and Loss. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition. Trade and other payables are recognised at the transaction cost, which is its fair value, and subsequently measured at amortised cost. Financial liabilities at FVTPL A financial liability may be designated as at FVTPL upon initial recognition if:

i) such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

ii) the financial liability whose performance is evaluated on a fair value basis, in accordance with the Company's documented risk management; Fair value changes related to such financial liabilities including derivative contracts like forward currency contracts and options to hedge the Company's foreign currency risks are recognised in the Statement of Profit and Loss. Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if these are incurred for the purpose of repurchasing in the near term. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in the statement of profit and loss.

d) De-recognition: A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

(viii) Fair value of financial instruments: In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts being approximate fair value due to the short maturity of these instruments.

(ix) Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either: In the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. External valuers are involved for valuation of significant assets, such as unquoted financial assets and financial liabilities and derivatives. For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

(x) Borrowing Costs:

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

(xi) Inventories:

Inventories are stated at the lower of cost and net realisable value by following project wise FIFO basis. Cost of Inventories comprises all cost of purchase and other cost incurred in bringing inventories to their present location and condition. Cost in case of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

(xii) Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes or other amounts collected from customers in its capacity as an agent. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. The accounting policies for the specific revenue streams of the Company are summarised below:

a) The Company's contracts with customers for the sale of power plant generally include one performance obligation satisfied over a period of time. Revenue from sale of solar power plant is recognized over time based on output method where direct measurements of value to the customer based on milestones reached to date.

b) The company's contracts with customers for sale of power generally include one performance obligation. Revenue from sale of power is recognized when there is actual transmission of power and considerable certainty for recoverability of the revenue exists once the electricity is supplied to the customers. The Company recognises the revenue from sale of power as unbilled revenue on monthly basis and the same is settled after the Company receives the confirmation from regulatory authorities and the customer in respect of the actual units transmitted and thereafter the actual Invoice is raised to the customer and the same is settled against the unbilled revenue recognised for the said customer. Revenue from the end of the last billing to the Balance Sheet date is recognized as unbilled revenues.

c) The Company's contracts with customers for the sale of goods generally include one performance obligation. Revenue from the sale of goods is recognised at the point in time when control of the asset is transferred to the customers, which generally coincide with the delivery of the goods. The transaction price has been adjusted for significant financing component, if any and the adjustment is accounted as finance cost. The difference between the revenue recognised and amount invoiced has been presented as deferred revenue/unbilled revenue.

d) Revenue from Engineering, procurement and construction services (net of reversals/credits) is recognised on completion of performance obligation under the contract with the customer.

e) Revenue from Services rendered is recognised when the work is performed as per the terms of agreement.

f) Interest Income is accrued on a time basis at Effective Interest Rate (EIR). Interest income is included in other income in the Statement of Profit and Loss. Contract Balances: Contract assets A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. Trade receivables A receivable represents the Company's right to an amount of consideration that is unconditional i.e. only the passage of time is required before payment of consideration is due. Contract liabilities A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. Contract liabilities are recognised as revenue when the Company performs obligations under the contract.

(xiii) Employee Benefit Plan: a) Defined Benefit Plan: The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent actuarial valuation carried out using the projected unit credit method. Defined benefit costs in the nature of current and past service cost and net interest expense or income are recognised in the Statement of Profit and Loss in the period in which they occur. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods. Past service cost is recognised in statement of profit and loss in the period of a plan amendment. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as a charge to the capital work-in-progress till the capitalisation of the projects otherwise the same is charged to the Statement of Profit and Loss. - Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and - Net interest expense or income.

b) Defined Contribution Plan: Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

c) Short Term Employee benefits: Short-term employee benefits obligations, if any are recognised at an undiscounted amount is charged to the Statement of Profit and Loss for the period in which the related services are received.

(xiv) Share based payments The Company operates equity-settled share-based compensation plans, under which the Company receives services from employees as consideration for stock options towards shares of the parent company- KPI Green Energy Limited based on the group equity settled share based payment scheme KPI GREEN-ESOP 2023. In case of equity-settled awards, the fair value of stock options (at grant date) is recognized as an expense in the Statement of Profit and Loss within employee benefits as employee share-based payment expenses over the vesting period for the shares granted to the employees of the company with a corresponding increase in deemed capital contribution from parent (a component of equity). The expense so determined is recognized over the requisite vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. As at each reporting date, the Company revises its estimates of the number of options that are expected to vest, if required.

(xv) Current and Non-Current Classification: The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is: a. Expected to be realised or intended to be sold or consumed in normal operating cycle or b. Held primarily for the purpose of trading or c. Expected to be realised within twelve months after the reporting period, or d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period All other assets are classified as non-current. A liability is current when: a. It is expected to be settled in normal operating cycle or b. It is held primarily for the purpose of trading or c. It is due to be settled within twelve months after the reporting period, or d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle. (xvi) Taxation: Tax on Income comprises current and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income. Current Tax: Current tax comprises the expected tax payable or receivable on the taxable income or loss for the reporting period and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date. Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously. Deferred Tax: Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(xvii) Leases: The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Company as a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date except for leases with a term of twelve months or less (short-term leases) and low value assets. For these short-term and low value leases, the lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term. The Company applies the available practical expedients wherein it: a) Used a single discount rate to a portfolio of leases with reasonably similar characteristics b) Relies on its assessment of whether leases are onerous immediately before the date of initial application c) Applies the short-term leases exemptions to leases with lease term that ends within 12 months at the date of initial application d) Includes the initial direct costs from the measurement of the right-of-use asset at the date of initial application e) Uses hindsight in determining the lease term where the contract contains options to extend or terminate the lease

Right of use assets The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. Lease Liability The Company recognise the lease liability at the present value of the lease payments discounted at the incremental borrowing rate at the date of initial application. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs. For a lease modification that is not a separate lease, at the effective date of the modification, the lessee accounts for the lease modification by remeasuring the lease liability using a discount rate determined at that date and the lessee makes a corresponding adjustment to the right-of-use asset. Low value Asset covers all leases which are short term in nature. Subsequent measurement of lease liability The lease liability is remeasured when there is change in future lease payments arising from a change in an index or a rate, or a change in the estimate of the guaranteed residual value, or a change in the assessment of purchase, extension or termination option. When the lease liability is measured, the corresponding adjustment is reflected in the right-of-use asset. Subsequently, the lease liability is measured at amortised cost using the effective interest method. The Company as a lessor The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases. Amounts due from lessees under finance leases are recorded as receivables classified under Financial Asset at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. Rental income from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the Company's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease. When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease. (xviii) Provisions, Contingent Liabilities and Contingent Assets: The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of amount cannot be made. Contingent liabilities may arise from litigation, taxation and other claims against the Company. The contingent liabilities are disclosed where it is management's assessment that the outcome of any litigation and other claims against the Company is uncertain or cannot be reliably quantified, unless the likelihood of an adverse outcome is remote. A contingent liability recognised in a business combination is initially measured at its fair value. Subsequently, it is measured at the higher of the amount that would be recognised in accordance with the requirements for provisions above or the amount initially recognised less, when appropriate, cumulative amortisation recognised in accordance with the requirements for revenue recognition. Contingent assets are not recognised but are disclosed in the notes where an inflow of economic benefits is probable. The company has the policy to provide interest on delayed payments to MSME vendors as per the provisions of Section 16 of the MSME Act, 2006. Accordingly, the company recognizes the interest liability only when a present obligation exists on account of the demand raised by the vendor or when it is probable that the interest is required to be paid. On the basis of the past experience and published policies of the company, if there is no constructive obligation in respect of the probable outflow of the interest payment, the same is disclosed as contingent liability. (xix) Impairment of non-financial assets: The Company reviews the carrying amounts of non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Each CGU represents the smallest Group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified. The Company bases its impairment calculation on detailed budget and forecast calculations, which are prepared separately for each of the Company's cash-generating unit to which the individual assets are allocated. For longer periods, a long term growth rate is calculated and applied to project future cash flows. To estimate cash flow projections beyond periods covered by the most recent budget / forecasts, the Company estimates cash flow projections based on estimated growth rate. If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss.

(xx) Earnings per share: Basic earnings per equity share is computed by dividing the net profit/ (loss) attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit / (Loss) attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

(xxi) Cash Flow Statement: Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

(xxii) Segment Reporting: Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. • Identification of segments: In accordance with Ind AS 108- Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components. Results of the operating segments are reviewed regularly by the management team (chairman and chief financial officer) which has been identified as the chief operating decision maker (CODM), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Based on the "management approach" as set out in IND AS 108, the Company's CODM reviews the operations as a single reportable segment engaged in the development of solar parks for generation and distribution of green electricity, within a single geographical area (India). Accordingly: • No separate segment information is required to be presented in these financial statements. • All revenues, expenses, assets and liabilities relate to the single reportable segment.

(xxiii) Investments in associates and joint ventures: Investments in Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

(xxiv) Cash and Cash Equivalents: Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

(xxv) Translation of Foreign Currency Transactions In preparing the financial statements of the company, transactions in currencies other than the entity's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences on monetary items are recognized in profit or loss in the period in which they arise.

(xxvi) Exceptional items: Exceptional items refer to items of income or expense, within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the company.

2.3 Use of estimates and judgements:

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures including contingent liabilities. The estimates and associated assumptions are based on experience and other factors that management considers to be relevant. Actual results may significantly differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis by the management of the Company. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Key Sources of Estimation uncertainty: The key assumptions concerning the future and other key sources of estimation uncertainty and judgements at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. a. Useful lives and residual value of property, plant and equipment In case of the wind power generation equipment and plant and equipment for development of solar park facilities at different location (assets), in whose case the life of the assets has been estimated at 25 years based on technical assessment, taking into account the nature of the assets, the estimated usage of the asset, the operating condition of the asset, anticipated technological changes, manufacturer warranties and maintenance support, except for some major components identified during the year, depreciation on the same is provided based on the useful life of each such component based on technical assessment, if materially different from that of the main asset. b. Fair value measurement of financial instruments In estimating the fair value of financial assets and financial liabilities, the Company uses market observable data to the extent available. Where such Level 1 inputs are not available, the Company establishes appropriate valuation techniques and inputs to the model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole: Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable c. Defined benefit plans (gratuity benefits) The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. d. Taxes Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies and future recoverability of deferred tax assets. The amount of the deferred income tax assets considered realisable could reduce if the estimates of the future taxable income are reduced. In assessing the recoverability of deferred tax assets, the Company relies on the same forecast assumptions used elsewhere in the financial statements. e. Impairment of non-financial assets For determining whether property, plant and equipment are impaired, it requires an estimation of the value in use of the relevant cash generating units. The value in use calculation is based on a Discounted Cash Flow model over the estimated useful life of the Power Plants. Further, the cash flow projections are based on estimates and assumptions relating to tariff, operational performance of the Plants, life extension plans, exchange variations, inflation, terminal value etc. which are considered reasonable by the Management. f. Impairment of financial assets The impairment provisions for trade receivables are made considering simplified approach based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation based on the Company's past history and other factors at the end of each reporting period. In case of other financial assets, the Company applies general approach for recognition of impairment losses wherein the Company uses judgement in considering the probability of default upon initial recognition and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. g. Recognition and measurement of provision and contingency The Company recognises a provision if it is probable that an outflow of cash or other economic resources will be required to settle the provision. If an outflow is not probable, the item is treated as a contingent liability. Risks and uncertainties are taken into account in measuring a provision.

h. Identification of a lease Management assesses applicability of Ind AS 116 - "Leases', for PPAs. In assessing the applicability, the management exercises judgement in relation to the underlying rights and risks related to operations of the plant, control over design of the plant etc., in concluding that the PPA do not meet the criteria for recognition as a lease. i. Leases- estimating the incremental borrowing rate The Company cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Company "would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Company estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

2.4 Recent accounting pronouncements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notified Ind AS - 117 Insurance Contracts and amendments to Ind AS 116 - Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 1, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

Textual information (39)

Disclosure of significant accounting policies [Text Block]

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

1CORPORATE INFORMATION:

Sun Drops Energia Pvt. Ltd. (â€œthe Companyâ€) was incorporated on 28/05/2019 as a Private Limited company domiciled in India under The Companies Act, 2013. The company is a wholly owned subsidiary company of holding company KPI Green Energy Limited (formerly known as K.P.I. Global Infrastructure Limited). The company is primarily engaged in Development and Dealing of Solar Park plots, Development of Solar Parks for Generation and Distribution of Solar Energy.

2SUMMARYOFSIGNIFICANT ACCOUNTING POLICIES:

Basis ofpreparation of Financial Statements:

These standalone financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (â€˜Indian GAAPâ€™) to comply with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant provisions of the Companies Act, 2013 and guidelines issued by Securities and Exchange Board of India (SEBI) as amended from time to time. The financial statements have been prepared on a going concern basis under the historical cost convention on accrual basis, except in case of assets for which provision for impairment for certain financial instruments which are measured at fair value.

All amounts included in the financial statements are reported in Lacs of Indian Rupees except wherever absolute figure of Indian Rupees mentioned.

Presentation and disclosure of financial statements:

During the year end 31STMarch 2024, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013. The statement of Cash Flows has been prepared and presented as per requirements of Ind As 7 â€œ Statement of Cash Flows â€œ. The disclosure requirements with respect to items in the Balance sheet and Profit & Loss Account, as prescribed in Schedule III of the Act are presented by way of notes forming part of the standalone financial statements. The company has also reclassified the previous figures in accordance with the requirements applicable in the current year.

Accounting policies have been consistently applied except where a newly issued Indian Accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires such change in the accounting policy hitherto in use.

UseofEstimates:

In the application of the Company`s accounting policies, management of the Company is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the Standalone Financial Statements.

Recent accounting pronouncements

Ministry of Corporate Affairs (â€œMCAâ€) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Property, Plant and Equipment:Accounting Policy for recognition and measurement :

Property, plant and equipment are stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, are capitalised along with the respective asset.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, Write back of creditors over concern of performance of assets, any directly attributable cost of bringing the item to its working condition for its intended use. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The residual values, useful lives and method of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

Subsequent measurement :

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Impairment:

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assetâ€™s recoverable amount. An assetâ€™s recoverable amount is the higher of an assetâ€™s or cash-generating unitâ€™s (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of tangible and intangible assets are recognised in the statement of profit and loss. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Depreciation:

Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated.

Depreciation is recognised on the cost of assets (other than freehold land and properties under construction) less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The Company, based on technical assessment made by technical expert and management estimate, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset.

Estimated Useful lives of Various Items of Property, Plant and Equipment are as follows:

Type of Asset

Useful Life (in years)

Solar Plant

25

Furniture and fixtures

10

Derecognition:

An item of Property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

Intangible Assets:

Accounting Policy:

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. The residual values, useful lives and method of depreciation of Intangible Assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

Amortisation:

Amortisation is recognised using Straight Line method over their estimated useful lives.

Derecognition of Intangible Assets:

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in statement of profit and loss when the asset is derecognised.

Capital Work in Progress:

Expenditure related to and incurred during implementation of capital projects to get the assets ready for intended use is included under â€œCapital Work in Progressâ€. The same is allocated to the respective items of property plant and equipment on completion of construction/ erection of the capital project/property plant and equipment.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset`s recoverable amount. An asset`s recoverable amount is the higher of an asset`s or cash-generating unit`s (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company`s CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset`s or CGU`s recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset`s recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities measured at fair value through profit or loss are recognised immediately in the statement of profit and loss.

Financial Assets:

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial Assets at amortised cost:

Financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The effective interest method is a method of calculating the amortised cost of financial assets and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and transaction costs and other premiums or discounts) through the expected life of the financial assets, or where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest is recognised on an effective interest basis for debt instruments other than those financial assets classified as at Fair Value through Profit and Loss (FVTPL).

Financial Assets at fair value through other comprehensive income (FVTOCI) :

A financial asset is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at fair value through profit or loss (FVTPL) :

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Fair value changes related to such financial assets including derivative contracts are recognised in the Statement of Profit and Loss.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

Business Model Assessment: The Company makes an assessment of the objectives of the business model in which a financial asset is held at portfolio level because it best reflects the way business is managed and information is provided to management. The assessment of business model comprises the stated policies and objectives of the financial assets, management strategy for holding the financial assets, the risk that affects the performance etc.

Derecognition :

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

On derecognition of a financial asset in its entirety, the difference between the assetâ€™s carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the Statement of Profit and Loss if such gain or loss would have otherwise been recognised in the Statement of Profit and Loss on disposal of that financial asset.

Impairment :

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Financial Liabilities :Classification as debt or equity :

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity Instruments :

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Financial Liabilities :

All financial liabilities are measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities at amortised costFinancial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the â€˜Finance costsâ€™ line item in the Statement of Profit and Loss. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition. Trade and other payables are recognised at the transaction cost, which is its fair value, and subsequently measured at amortised cost.

Financial liabilities at FVTPLA financial liability may be designated as at FVTPL upon initial recognition if: i) such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

ii) the financial liability whose performance is evaluated on a fair value basis, in accordance with the Companyâ€™s documented risk management;

Fair value changes related to such financial liabilities including derivative contracts like forward currency contracts and options to hedge the Companyâ€™s foreign currency risks are recognised in the Statement of Profit and Loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if these are incurred for the purpose of repurchasing in the near term. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in the statement of profit and loss.

Derecognition :

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Fair value of financial instruments:

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts being approximate fair value due to the short maturity of these instruments.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant`s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

BorrowingCosts:

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

Inventories :

Inventories are stated at the lower of cost and net realisable value by following FIFO method. Cost of Inventories comprises all cost of purchase and other cost incurred in bringing inventories to their present location and condition. Cost in case of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period.

Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

Revenuerecognition:

Revenue from contracts with customers is recognised when control of the goods or services are rendered to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes or other amounts collected from customers in its capacity as an agent. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

The accounting policies for the specific revenue streams of the Company are summarised below:

The Companyâ€™s contracts with customers for the sale of power plant generally include one performance obligation satisfied over a period of time. Revenue from sale of solar power plant is recognized over time based on output method where direct measurements of value to the customer based on milestones reached to date. The Companyâ€™s contracts with customers for the sale of goods generally include one performance obligation. Revenue from the sale of goods is recognised at the point in time when control of the asset is transferred to the customers, generally on delivery of the goods. The transaction price has been adjusted for significant financing component, if any and the adjustment is accounted as finance cost. The difference between the revenue recognised and amount invoiced has been presented as deferred revenue/unbilled revenue. Revenue from Services rendered is recognised when the work is performed as per the terms of agreement. Interest income is recognised on Effective Interest Rate (EIR) basis taking into account the amount outstanding and the applicable interest rate.

Contract Balances:

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Companyâ€™s right to an amount of consideration that is unconditional i.e.

only the passage of time is required before payment of consideration is due.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company

has received consideration (or an amount of consideration is due) from the customer. Contract liabilities

are recognised as revenue when the Company performs obligations under the contract.

EmployeeBenefit Plan :Defined Benefit Plan:

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent acturial valuation carried out using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as a charge to the capital work-in-progress till the capitalisation of the projects otherwise the same is charged to the Statement of Profit and Loss. - Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and - Net interest expense or income.

Defined Contribution Plan:

Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

Short Term Employee benefits :

Short-term employee benefit obligations, if any are recognised at an undiscounted amount is charged to the Statement of Profit and Loss for the period in which the related services are received.

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle or Held primarily for the purpose of trading or Expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

It is expected to be settled in normal operating cycle or It is held primarily for the purpose of trading or It is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Taxation :

Tax on Income comprises current and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

Current Tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the reporting period and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred Tax:

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Leases:

The Company as a lessee

The Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company recognises a right-of-use asset and a lease liability at the lease commencement date except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

Lease term is a non-cancellable period together with periods covered by an option to extend the lease if the Group is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Group is reasonably certain not to exercise that option.

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments to be paid over the lease term at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Groupâ€™s incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate. Subsequently, the lease liability is measured at amortised cost using the effective interest method.

The Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

ProvisionsandContingentLiabilities,ContingentAssets :

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are not recognised but are disclosed in the notes. Contingent assets are not recognised but are disclosed in the notes where an inflow of economic benefits is probable.

Earning per share :

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the standalone financial statements by the Board of Directors.

Dividend distribution to equity shareholders of the Company :

The Company recognises a liability to make dividend distributions to its equity holders when the distribution is authorised and the distribution is no longer at its discretion. A corresponding amount is recognised directly in equity.

Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

Segment Reporting:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

Identification of segments:

In accordance with Ind AS 108ï¿½" Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Companyâ€™s management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Companyâ€™s other components. Results of the operating segments are reviewed regularly by the management team (chairman and chief financial officer) which has been identified as the chief operating decision maker (CODM), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available.

Allocation of common costs:

Common allocable costs are allocated to each segment accordingly to the relative contribution of each segment to the total common costs.

Unallocated Items:

Revenues and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, have been included under â€œUnallocated corporate expensesâ€. Assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis, are shown as unallocated corporate assets and liabilities respectively.

Segment Accounting Policies:

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

Investments in subsidiaries, associates and joint ventures :

Investments in Subsidiaries, Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

Cash and Cash Equivalents:

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

[610200] Notes - Corporate information and statement of IndAs compliance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]

Textual information (40)

Statement of Ind AS compliance [Text Block]

These financial statements of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) read with section 133 of the Companies Act, 2013 and presentation requirements of Division II of Schedule III of the Companies Act, 2013 (As amended). The financial statements have been prepared as a going concern under the historical cost on accrual basis, except for the following financial assets and liabilities which have been measured at fair value (as explained in the accounting policies below):

Certain financial assets and liabilities.Defined benefit plansShare based payments

The financial statements are presented in INR (?) (Indian Rupees), which is also Company's functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

Textual information (41)

Statement of Ind AS compliance [Text Block]

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Ind AS Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Textual information (42)

Disclosure of significant accounting policies [Text Block]

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2025

1 CORPORATE INFORMATION:

Sun Drops Energia Private Limited ("the Company") is a Private Limited company domiciled in India and is incorporated under the provisions of The Companies Act, 2013 (CIN: U40107GJ2019PTC108373), having its registered office at 'KP House', Near KP Circle. Opp. Ishwar Farm Junction BRTS, Canal Road, Bhatar, Surat 395017, Gujarat, India. The Company has multiple power projects located at various locations and sells renewable power generated from these projects under long term power purchase agreements (PPAs). The company develops, builds, owns, operates and maintains solar power plants as an Independent Power Producer (IPP) and Captive Power Producer (CPP). Both these businesses, IPP and CPP, are currently carried out at plants located at various locations.

2 2.1 STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION: T

hese financial statements of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) read with section 133 of the Companies Act, 2013 and presentation requirements of Division II of Schedule III of the Companies Act, 2013 (As amended). The financial statements have been prepared as a going concern under the historical cost on accrual basis, except for the following financial assets and liabilities which have been measured at fair value (as explained in the accounting policies below):

i. Certain financial assets and liabilities.

ii. Defined benefit plans

iii. Share based payments

The financial statements are presented in INR (Rs) (Indian Rupees), which is also Company's functional currency and all values are rounded to the nearest lakhs, except when otherwise indicated.

2.2 SUMMARY OF MATERIAL ACCOUNTING POLICIES:

(i) Presentation and disclosure of financial statements: During the year end 31ST March 2025, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013. The statement of Cash Flows has been prepared and presented as per requirements of Ind AS 7 "Statement of Cash Flows ". The disclosure requirements with respect to items in the Balance sheet and Profit & Loss Account, as prescribed in Schedule III of the Act are presented by way of notes forming part of the financial statements. The company has also reclassified the previous figures in accordance with the requirements applicable in the current year. Accounting policies have been consistently applied except where a newly issued Indian Accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires such change in the accounting policy hitherto in use.

(ii) Property, Plant and Equipment: a. Recognition and measurement: Property, plant and equipment represent a significant proportion of the asset base of the Company. Property, plant and equipment are stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, are capitalized along with the respective asset. Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, Write back of creditors over concern of performance of assets, any directly attributable cost of bringing the item to its working condition for its intended use. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located. The residual values, useful lives and method of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. b. Subsequent measurement: Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company. c. Impairment: The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an assets or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. Impairment losses of tangible and intangible assets are recognised in the statement of profit and loss. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability. d. Depreciation: Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated. Depreciation is recognised on the cost of assets (other than freehold land and properties under construction) less their residual values over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The Company, based on technical assessment made by technical expert and management estimate, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. Estimated Useful lives of Various Items of Property, Plant and Equipment are as follows: Type of Asset Useful Life (in years) Solar Plant 25 Furniture and fixtures 10 Electrical Installation and Equipment 10 Computer Equipment 03 Right of Use Assets Period of Lease e. Derecognition: An item of Property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

(iii) Intangible Assets: a. Accounting Policy: Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. The residual values, useful lives and method of depreciation of Intangible Assets are reviewed at each financial year end and adjusted prospectively, if appropriate. b. Amortization: Amortisation is recognised using Straight Line method over their estimated useful lives. Estimated useful life of the Computer Software is 10 years. c. Derecognition: An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in statement of profit and loss when the asset is derecognised.

(iv) Capital Work in Progress: Expenditure related to and incurred during implementation of capital projects to get the assets ready for intended use is included under "Capital Work in Progress". The same is allocated to the respective items of property plant and equipment on completion of construction/ erection of the capital project/property plant and equipment.

(v) Financial Instruments: A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities measured at fair value through profit or loss are recognised immediately in the statement of profit and loss. The company offsets a financial asset and a financial liability when it currently has a legally enforceable right to set off the recognized amounts and the company intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

(vi) Financial Assets: All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

a) Financial Assets at amortised cost: Financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The effective interest method is a method of calculating the amortised cost of financial assets and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and transaction costs and other premiums or discounts) through the expected life of the financial assets, or where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest is recognised on an effective interest basis for debt instruments other than those financial assets classified as at Fair Value through Profit and Loss (FVTPL).

b) Financial Assets at fair value through other comprehensive income (FVTOCI) : A financial asset is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL: • the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and • the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial Assets at fair value through profit or loss (FVTPL) : All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise. Fair value changes related to such financial assets including derivative contracts are recognised in the Statement of Profit and Loss. Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

d) Business Model Assessment : The Company makes an assessment of the objectives of the business model in which a financial asset is held at portfolio level because it best reflects the way business is managed and information is provided to management. The assessment of business model comprises the stated policies and objectives of the financial assets, management strategy for holding the financial assets, the risk that affects the performance etc.

e) Derecognition: The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset. On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the Statement of Profit and Loss if such gain or loss would have otherwise been recognised in the Statement of Profit and Loss on disposal of that financial asset.

f) Impairment: The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

(vii) Financial Liabilities and equity instruments:

a) Classification as debt or equity: Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

b) Equity Instruments: An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

c) Financial Liabilities:

All financial liabilities are measured at amortised cost using the effective interest method or at FVTPL. Financial liabilities at amortised cost Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the "Finance costs' line item in the Statement of Profit and Loss. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition. Trade and other payables are recognised at the transaction cost, which is its fair value, and subsequently measured at amortised cost. Financial liabilities at FVTPL A financial liability may be designated as at FVTPL upon initial recognition if:

i) such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

ii) the financial liability whose performance is evaluated on a fair value basis, in accordance with the Company's documented risk management; Fair value changes related to such financial liabilities including derivative contracts like forward currency contracts and options to hedge the Company's foreign currency risks are recognised in the Statement of Profit and Loss. Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if these are incurred for the purpose of repurchasing in the near term. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in the statement of profit and loss.

d) De-recognition: A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

(viii) Fair value of financial instruments: In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized. For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts being approximate fair value due to the short maturity of these instruments.

(ix) Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either: In the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, based on the lowest level input that is significant to the fair value measurement as a whole. For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. External valuers are involved for valuation of significant assets, such as unquoted financial assets and financial liabilities and derivatives. For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

(x) Borrowing Costs:

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

(xi) Inventories:

Inventories are stated at the lower of cost and net realisable value by following project wise FIFO basis. Cost of Inventories comprises all cost of purchase and other cost incurred in bringing inventories to their present location and condition. Cost in case of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

(xii) Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes or other amounts collected from customers in its capacity as an agent. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved. The accounting policies for the specific revenue streams of the Company are summarised below:

a) The Company's contracts with customers for the sale of power plant generally include one performance obligation satisfied over a period of time. Revenue from sale of solar power plant is recognized over time based on output method where direct measurements of value to the customer based on milestones reached to date.

b) The company's contracts with customers for sale of power generally include one performance obligation. Revenue from sale of power is recognized when there is actual transmission of power and considerable certainty for recoverability of the revenue exists once the electricity is supplied to the customers. The Company recognises the revenue from sale of power as unbilled revenue on monthly basis and the same is settled after the Company receives the confirmation from regulatory authorities and the customer in respect of the actual units transmitted and thereafter the actual Invoice is raised to the customer and the same is settled against the unbilled revenue recognised for the said customer. Revenue from the end of the last billing to the Balance Sheet date is recognized as unbilled revenues.

c) The Company's contracts with customers for the sale of goods generally include one performance obligation. Revenue from the sale of goods is recognised at the point in time when control of the asset is transferred to the customers, which generally coincide with the delivery of the goods. The transaction price has been adjusted for significant financing component, if any and the adjustment is accounted as finance cost. The difference between the revenue recognised and amount invoiced has been presented as deferred revenue/unbilled revenue.

d) Revenue from Engineering, procurement and construction services (net of reversals/credits) is recognised on completion of performance obligation under the contract with the customer.

e) Revenue from Services rendered is recognised when the work is performed as per the terms of agreement.

f) Interest Income is accrued on a time basis at Effective Interest Rate (EIR). Interest income is included in other income in the Statement of Profit and Loss. Contract Balances: Contract assets A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional. Trade receivables A receivable represents the Company's right to an amount of consideration that is unconditional i.e. only the passage of time is required before payment of consideration is due. Contract liabilities A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. Contract liabilities are recognised as revenue when the Company performs obligations under the contract.

(xiii) Employee Benefit Plan: a) Defined Benefit Plan: The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent actuarial valuation carried out using the projected unit credit method. Defined benefit costs in the nature of current and past service cost and net interest expense or income are recognised in the Statement of Profit and Loss in the period in which they occur. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods. Past service cost is recognised in statement of profit and loss in the period of a plan amendment. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as a charge to the capital work-in-progress till the capitalisation of the projects otherwise the same is charged to the Statement of Profit and Loss. - Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and - Net interest expense or income.

b) Defined Contribution Plan: Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

c) Short Term Employee benefits: Short-term employee benefits obligations, if any are recognised at an undiscounted amount is charged to the Statement of Profit and Loss for the period in which the related services are received.

(xiv) Share based payments The Company operates equity-settled share-based compensation plans, under which the Company receives services from employees as consideration for stock options towards shares of the parent company- KPI Green Energy Limited based on the group equity settled share based payment scheme KPI GREEN-ESOP 2023. In case of equity-settled awards, the fair value of stock options (at grant date) is recognized as an expense in the Statement of Profit and Loss within employee benefits as employee share-based payment expenses over the vesting period for the shares granted to the employees of the company with a corresponding increase in deemed capital contribution from parent (a component of equity). The expense so determined is recognized over the requisite vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. As at each reporting date, the Company revises its estimates of the number of options that are expected to vest, if required.

(xv) Current and Non-Current Classification: The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is: a. Expected to be realised or intended to be sold or consumed in normal operating cycle or b. Held primarily for the purpose of trading or c. Expected to be realised within twelve months after the reporting period, or d. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period All other assets are classified as non-current. A liability is current when: a. It is expected to be settled in normal operating cycle or b. It is held primarily for the purpose of trading or c. It is due to be settled within twelve months after the reporting period, or d. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period The Company classifies all other liabilities as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle. (xvi) Taxation: Tax on Income comprises current and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income. Current Tax: Current tax comprises the expected tax payable or receivable on the taxable income or loss for the reporting period and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date. Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously. Deferred Tax: Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies. Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

(xvii) Leases: The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Company as a lessee The Company recognises a right-of-use asset and a lease liability at the lease commencement date except for leases with a term of twelve months or less (short-term leases) and low value assets. For these short-term and low value leases, the lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term. The Company applies the available practical expedients wherein it: a) Used a single discount rate to a portfolio of leases with reasonably similar characteristics b) Relies on its assessment of whether leases are onerous immediately before the date of initial application c) Applies the short-term leases exemptions to leases with lease term that ends within 12 months at the date of initial application d) Includes the initial direct costs from the measurement of the right-of-use asset at the date of initial application e) Uses hindsight in determining the lease term where the contract contains options to extend or terminate the lease

Right of use assets The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. Lease Liability The Company recognise the lease liability at the present value of the lease payments discounted at the incremental borrowing rate at the date of initial application. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs. For a lease modification that is not a separate lease, at the effective date of the modification, the lessee accounts for the lease modification by remeasuring the lease liability using a discount rate determined at that date and the lessee makes a corresponding adjustment to the right-of-use asset. Low value Asset covers all leases which are short term in nature. Subsequent measurement of lease liability The lease liability is remeasured when there is change in future lease payments arising from a change in an index or a rate, or a change in the estimate of the guaranteed residual value, or a change in the assessment of purchase, extension or termination option. When the lease liability is measured, the corresponding adjustment is reflected in the right-of-use asset. Subsequently, the lease liability is measured at amortised cost using the effective interest method. The Company as a lessor The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases. Amounts due from lessees under finance leases are recorded as receivables classified under Financial Asset at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease. Rental income from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the Company's expected inflationary cost increases, such increases are recognised in the year in which such benefits accrue. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease. When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease. (xviii) Provisions, Contingent Liabilities and Contingent Assets: The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of amount cannot be made. Contingent liabilities may arise from litigation, taxation and other claims against the Company. The contingent liabilities are disclosed where it is management's assessment that the outcome of any litigation and other claims against the Company is uncertain or cannot be reliably quantified, unless the likelihood of an adverse outcome is remote. A contingent liability recognised in a business combination is initially measured at its fair value. Subsequently, it is measured at the higher of the amount that would be recognised in accordance with the requirements for provisions above or the amount initially recognised less, when appropriate, cumulative amortisation recognised in accordance with the requirements for revenue recognition. Contingent assets are not recognised but are disclosed in the notes where an inflow of economic benefits is probable. The company has the policy to provide interest on delayed payments to MSME vendors as per the provisions of Section 16 of the MSME Act, 2006. Accordingly, the company recognizes the interest liability only when a present obligation exists on account of the demand raised by the vendor or when it is probable that the interest is required to be paid. On the basis of the past experience and published policies of the company, if there is no constructive obligation in respect of the probable outflow of the interest payment, the same is disclosed as contingent liability. (xix) Impairment of non-financial assets: The Company reviews the carrying amounts of non-financial assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Each CGU represents the smallest Group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified. The Company bases its impairment calculation on detailed budget and forecast calculations, which are prepared separately for each of the Company's cash-generating unit to which the individual assets are allocated. For longer periods, a long term growth rate is calculated and applied to project future cash flows. To estimate cash flow projections beyond periods covered by the most recent budget / forecasts, the Company estimates cash flow projections based on estimated growth rate. If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised immediately in the Statement of Profit and Loss.

(xx) Earnings per share: Basic earnings per equity share is computed by dividing the net profit/ (loss) attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit / (Loss) attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

(xxi) Cash Flow Statement: Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

(xxii) Segment Reporting: Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. • Identification of segments: In accordance with Ind AS 108- Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Company's management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Company's other components. Results of the operating segments are reviewed regularly by the management team (chairman and chief financial officer) which has been identified as the chief operating decision maker (CODM), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available. Based on the "management approach" as set out in IND AS 108, the Company's CODM reviews the operations as a single reportable segment engaged in the development of solar parks for generation and distribution of green electricity, within a single geographical area (India). Accordingly: • No separate segment information is required to be presented in these financial statements. • All revenues, expenses, assets and liabilities relate to the single reportable segment.

(xxiii) Investments in associates and joint ventures: Investments in Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

(xxiv) Cash and Cash Equivalents: Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

(xxv) Translation of Foreign Currency Transactions In preparing the financial statements of the company, transactions in currencies other than the entity's functional currency (foreign currencies) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Exchange differences on monetary items are recognized in profit or loss in the period in which they arise.

(xxvi) Exceptional items: Exceptional items refer to items of income or expense, within the statement of profit and loss from ordinary activities which are non-recurring and are of such size, nature or incidence that their separate disclosure is considered necessary to explain the performance of the company.

2.3 Use of estimates and judgements:

The preparation of the Company's financial statements requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures including contingent liabilities. The estimates and associated assumptions are based on experience and other factors that management considers to be relevant. Actual results may significantly differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis by the management of the Company. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. Key Sources of Estimation uncertainty: The key assumptions concerning the future and other key sources of estimation uncertainty and judgements at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Existing circumstances and assumptions about future developments may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur. a. Useful lives and residual value of property, plant and equipment In case of the wind power generation equipment and plant and equipment for development of solar park facilities at different location (assets), in whose case the life of the assets has been estimated at 25 years based on technical assessment, taking into account the nature of the assets, the estimated usage of the asset, the operating condition of the asset, anticipated technological changes, manufacturer warranties and maintenance support, except for some major components identified during the year, depreciation on the same is provided based on the useful life of each such component based on technical assessment, if materially different from that of the main asset. b. Fair value measurement of financial instruments In estimating the fair value of financial assets and financial liabilities, the Company uses market observable data to the extent available. Where such Level 1 inputs are not available, the Company establishes appropriate valuation techniques and inputs to the model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Judgments include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole: Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable c. Defined benefit plans (gratuity benefits) The cost of the defined benefit gratuity plan and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date. d. Taxes Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies and future recoverability of deferred tax assets. The amount of the deferred income tax assets considered realisable could reduce if the estimates of the future taxable income are reduced. In assessing the recoverability of deferred tax assets, the Company relies on the same forecast assumptions used elsewhere in the financial statements. e. Impairment of non-financial assets For determining whether property, plant and equipment are impaired, it requires an estimation of the value in use of the relevant cash generating units. The value in use calculation is based on a Discounted Cash Flow model over the estimated useful life of the Power Plants. Further, the cash flow projections are based on estimates and assumptions relating to tariff, operational performance of the Plants, life extension plans, exchange variations, inflation, terminal value etc. which are considered reasonable by the Management. f. Impairment of financial assets The impairment provisions for trade receivables are made considering simplified approach based on assumptions about risk of default and expected loss rates. The Company uses judgement in making these assumptions and selecting the inputs to the impairment calculation based on the Company's past history and other factors at the end of each reporting period. In case of other financial assets, the Company applies general approach for recognition of impairment losses wherein the Company uses judgement in considering the probability of default upon initial recognition and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. g. Recognition and measurement of provision and contingency The Company recognises a provision if it is probable that an outflow of cash or other economic resources will be required to settle the provision. If an outflow is not probable, the item is treated as a contingent liability. Risks and uncertainties are taken into account in measuring a provision.

h. Identification of a lease Management assesses applicability of Ind AS 116 - "Leases', for PPAs. In assessing the applicability, the management exercises judgement in relation to the underlying rights and risks related to operations of the plant, control over design of the plant etc., in concluding that the PPA do not meet the criteria for recognition as a lease. i. Leases- estimating the incremental borrowing rate The Company cannot readily determine the interest rate implicit in the lease, therefore, it uses its incremental borrowing rate (IBR) to measure lease liabilities. The IBR is the rate of interest that the Company would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The IBR therefore reflects what the Company "would have to pay', which requires estimation when no observable rates are available or when they need to be adjusted to reflect the terms and conditions of the lease. The Company estimates the IBR using observable inputs (such as market interest rates) when available and is required to make certain entity-specific estimates.

2.4 Recent accounting pronouncements Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notified Ind AS - 117 Insurance Contracts and amendments to Ind AS 116 - Leases, relating to sale and leaseback transactions, applicable to the Company w.e.f. April 1, 2024. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.

Textual information (43)

Disclosure of significant accounting policies [Text Block]

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

1CORPORATE INFORMATION:

Sun Drops Energia Pvt. Ltd. (â€œthe Companyâ€) was incorporated on 28/05/2019 as a Private Limited company domiciled in India under The Companies Act, 2013. The company is a wholly owned subsidiary company of holding company KPI Green Energy Limited (formerly known as K.P.I. Global Infrastructure Limited). The company is primarily engaged in Development and Dealing of Solar Park plots, Development of Solar Parks for Generation and Distribution of Solar Energy.

2SUMMARYOFSIGNIFICANT ACCOUNTING POLICIES:

Basis ofpreparation of Financial Statements:

These standalone financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (â€˜Indian GAAPâ€™) to comply with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the relevant provisions of the Companies Act, 2013 and guidelines issued by Securities and Exchange Board of India (SEBI) as amended from time to time. The financial statements have been prepared on a going concern basis under the historical cost convention on accrual basis, except in case of assets for which provision for impairment for certain financial instruments which are measured at fair value.

All amounts included in the financial statements are reported in Lacs of Indian Rupees except wherever absolute figure of Indian Rupees mentioned.

Presentation and disclosure of financial statements:

During the year end 31STMarch 2024, the company has presented the financial statements as per the Schedule III notified under the Companies Act, 2013. The statement of Cash Flows has been prepared and presented as per requirements of Ind As 7 â€œ Statement of Cash Flows â€œ. The disclosure requirements with respect to items in the Balance sheet and Profit & Loss Account, as prescribed in Schedule III of the Act are presented by way of notes forming part of the standalone financial statements. The company has also reclassified the previous figures in accordance with the requirements applicable in the current year.

Accounting policies have been consistently applied except where a newly issued Indian Accounting Standard is initially adopted or a revision to an existing Indian Accounting Standard requires such change in the accounting policy hitherto in use.

UseofEstimates:

In the application of the Company`s accounting policies, management of the Company is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the Standalone Financial Statements.

Recent accounting pronouncements

Ministry of Corporate Affairs (â€œMCAâ€) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

Property, Plant and Equipment:Accounting Policy for recognition and measurement :

Property, plant and equipment are stated at acquisition cost less accumulated depreciation and accumulated impairment losses, if any. All costs, including borrowing costs incurred up to the date the asset is ready for its intended use, are capitalised along with the respective asset.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, Write back of creditors over concern of performance of assets, any directly attributable cost of bringing the item to its working condition for its intended use. The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labour, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The residual values, useful lives and method of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment.

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

Subsequent measurement :

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Impairment:

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the assetâ€™s recoverable amount. An assetâ€™s recoverable amount is the higher of an assetâ€™s or cash-generating unitâ€™s (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or group of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of tangible and intangible assets are recognised in the statement of profit and loss. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Depreciation:

Depreciation commences when an asset is ready for its intended use. Freehold land and assets held for sale are not depreciated.

Depreciation is recognised on the cost of assets (other than freehold land and properties under construction) less their residual values over their estimated useful lives, using the straight-line method.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. The Company, based on technical assessment made by technical expert and management estimate, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset.

Estimated Useful lives of Various Items of Property, Plant and Equipment are as follows:

Type of Asset

Useful Life (in years)

Solar Plant

25

Furniture and fixtures

10

Derecognition:

An item of Property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the statement of profit and loss.

Intangible Assets:

Accounting Policy:

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses, if any. The residual values, useful lives and method of depreciation of Intangible Assets are reviewed at each financial year end and adjusted prospectively, if appropriate.

Amortisation:

Amortisation is recognised using Straight Line method over their estimated useful lives.

Derecognition of Intangible Assets:

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in statement of profit and loss when the asset is derecognised.

Capital Work in Progress:

Expenditure related to and incurred during implementation of capital projects to get the assets ready for intended use is included under â€œCapital Work in Progressâ€. The same is allocated to the respective items of property plant and equipment on completion of construction/ erection of the capital project/property plant and equipment.

Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset`s recoverable amount. An asset`s recoverable amount is the higher of an asset`s or cash-generating unit`s (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company`s CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset`s or CGU`s recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset`s recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior periods/ years. Such reversal is recognised in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

Financial Instruments:

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities measured at fair value through profit or loss are recognised immediately in the statement of profit and loss.

Financial Assets:

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial Assets at amortised cost:

Financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR.

The effective interest method is a method of calculating the amortised cost of financial assets and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and transaction costs and other premiums or discounts) through the expected life of the financial assets, or where appropriate, a shorter period, to the net carrying amount on initial recognition. Interest is recognised on an effective interest basis for debt instruments other than those financial assets classified as at Fair Value through Profit and Loss (FVTPL).

Financial Assets at fair value through other comprehensive income (FVTOCI) :

A financial asset is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

the asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and

the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial Assets at fair value through profit or loss (FVTPL) :

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Fair value changes related to such financial assets including derivative contracts are recognised in the Statement of Profit and Loss.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any dividend or interest earned on the financial asset.

Business Model Assessment: The Company makes an assessment of the objectives of the business model in which a financial asset is held at portfolio level because it best reflects the way business is managed and information is provided to management. The assessment of business model comprises the stated policies and objectives of the financial assets, management strategy for holding the financial assets, the risk that affects the performance etc.

Derecognition :

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Company neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control of the financial asset.

On derecognition of a financial asset in its entirety, the difference between the assetâ€™s carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the Statement of Profit and Loss if such gain or loss would have otherwise been recognised in the Statement of Profit and Loss on disposal of that financial asset.

Impairment :

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

Financial Liabilities :Classification as debt or equity :

Debt and equity instruments issued by the Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity Instruments :

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Financial Liabilities :

All financial liabilities are measured at amortised cost using the effective interest method or at FVTPL.

Financial liabilities at amortised costFinancial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense that is not capitalised as part of costs of an asset is included in the â€˜Finance costsâ€™ line item in the Statement of Profit and Loss. The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition. Trade and other payables are recognised at the transaction cost, which is its fair value, and subsequently measured at amortised cost.

Financial liabilities at FVTPLA financial liability may be designated as at FVTPL upon initial recognition if: i) such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise;

ii) the financial liability whose performance is evaluated on a fair value basis, in accordance with the Companyâ€™s documented risk management;

Fair value changes related to such financial liabilities including derivative contracts like forward currency contracts and options to hedge the Companyâ€™s foreign currency risks are recognised in the Statement of Profit and Loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as FVTPL. Financial liabilities are classified as held for trading if these are incurred for the purpose of repurchasing in the near term. Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on remeasurement recognised in the statement of profit and loss.

Derecognition :

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Fair value of financial instruments:

In determining the fair value of its financial instruments, the Company uses a variety of methods and assumptions that are based on market conditions and risks existing at each reporting date. The methods used to determine fair value include discounted cash flow analysis, available quoted market prices and dealer quotes. All methods of assessing fair value result in general approximation of value, and such value may never actually be realized.

For financial assets and liabilities maturing within one year from the Balance Sheet date and which are not carried at fair value, the carrying amounts being approximate fair value due to the short maturity of these instruments.

Fair Value Measurement:

The Company measures financial instruments at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

In the principal market for the asset or liability, or In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant`s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained below.

BorrowingCosts:

Borrowing costs are interest and other costs incurred in connection with the borrowing of funds. Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the Statement of Profit and Loss in the period in which they are incurred.

Inventories :

Inventories are stated at the lower of cost and net realisable value by following FIFO method. Cost of Inventories comprises all cost of purchase and other cost incurred in bringing inventories to their present location and condition. Cost in case of work in progress is determined on the basis of the actual expenditure attributable to the said work till the end of the reporting period.

Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale.

Revenuerecognition:

Revenue from contracts with customers is recognised when control of the goods or services are rendered to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes or other amounts collected from customers in its capacity as an agent. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

The accounting policies for the specific revenue streams of the Company are summarised below:

The Companyâ€™s contracts with customers for the sale of power plant generally include one performance obligation satisfied over a period of time. Revenue from sale of solar power plant is recognized over time based on output method where direct measurements of value to the customer based on milestones reached to date. The Companyâ€™s contracts with customers for the sale of goods generally include one performance obligation. Revenue from the sale of goods is recognised at the point in time when control of the asset is transferred to the customers, generally on delivery of the goods. The transaction price has been adjusted for significant financing component, if any and the adjustment is accounted as finance cost. The difference between the revenue recognised and amount invoiced has been presented as deferred revenue/unbilled revenue. Revenue from Services rendered is recognised when the work is performed as per the terms of agreement. Interest income is recognised on Effective Interest Rate (EIR) basis taking into account the amount outstanding and the applicable interest rate.

Contract Balances:

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Companyâ€™s right to an amount of consideration that is unconditional i.e.

only the passage of time is required before payment of consideration is due.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company

has received consideration (or an amount of consideration is due) from the customer. Contract liabilities

are recognised as revenue when the Company performs obligations under the contract.

EmployeeBenefit Plan :Defined Benefit Plan:

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent acturial valuation carried out using the projected unit credit method. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods. Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as a charge to the capital work-in-progress till the capitalisation of the projects otherwise the same is charged to the Statement of Profit and Loss. - Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and - Net interest expense or income.

Defined Contribution Plan:

Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

Short Term Employee benefits :

Short-term employee benefit obligations, if any are recognised at an undiscounted amount is charged to the Statement of Profit and Loss for the period in which the related services are received.

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle or Held primarily for the purpose of trading or Expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

It is expected to be settled in normal operating cycle or It is held primarily for the purpose of trading or It is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities respectively. The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

Taxation :

Tax on Income comprises current and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to a business combination, or items recognised directly in equity or in other comprehensive income.

Current Tax:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the reporting period and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

Deferred Tax:

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Standalone financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Leases:

The Company as a lessee

The Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company recognises a right-of-use asset and a lease liability at the lease commencement date except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

Lease term is a non-cancellable period together with periods covered by an option to extend the lease if the Group is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Group is reasonably certain not to exercise that option.

The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received. The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments to be paid over the lease term at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Groupâ€™s incremental borrowing rate. Generally, the Group uses its incremental borrowing rate as the discount rate. Subsequently, the lease liability is measured at amortised cost using the effective interest method.

The Company as a lessor

Leases for which the Company is a lessor is classified as a finance or operating lease. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Company is an intermediate lessor, it accounts for its interests in the head lease and the sublease separately. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

For operating leases, rental income is recognized on a straight-line basis over the term of the relevant lease.

ProvisionsandContingentLiabilities,ContingentAssets :

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. Provisions are determined by discounting the expected future cash flows (representing the best estimate of the expenditure required to settle the present obligation at the balance sheet date) at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. The unwinding of the discount is recognised as finance cost. Expected future operating losses are not provided for.

Contingent liabilities are not recognised but are disclosed in the notes. Contingent assets are not recognised but are disclosed in the notes where an inflow of economic benefits is probable.

Earning per share :

Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the standalone financial statements by the Board of Directors.

Dividend distribution to equity shareholders of the Company :

The Company recognises a liability to make dividend distributions to its equity holders when the distribution is authorised and the distribution is no longer at its discretion. A corresponding amount is recognised directly in equity.

Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Group are segregated.

Segment Reporting:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

Identification of segments:

In accordance with Ind AS 108ï¿½" Operating Segment, the operating segments used to present segment information are identified on the basis of information reviewed by the Companyâ€™s management to allocate resources to the segments and assess their performance. An operating segment is a component of the Company that engages in business activities from which it earns revenues and incurs expenses, including revenues and expenses that relate to transactions with any of the Companyâ€™s other components. Results of the operating segments are reviewed regularly by the management team (chairman and chief financial officer) which has been identified as the chief operating decision maker (CODM), to make decisions about resources to be allocated to the segment and assess its performance and for which discrete financial information is available.

Allocation of common costs:

Common allocable costs are allocated to each segment accordingly to the relative contribution of each segment to the total common costs.

Unallocated Items:

Revenues and expenses, which relate to the Company as a whole and are not allocable to segments on a reasonable basis, have been included under â€œUnallocated corporate expensesâ€. Assets and liabilities, which relate to the Company as a whole and are not allocable to segments on reasonable basis, are shown as unallocated corporate assets and liabilities respectively.

Segment Accounting Policies:

The Company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole.

Investments in subsidiaries, associates and joint ventures :

Investments in Subsidiaries, Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognised in the Statement of Profit and Loss.

Cash and Cash Equivalents:

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

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(6)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(7)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(8)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight-line method	Straight-line method
Useful lives or depreciation rates, property, plant and equipment	Schedule II to the Companies Act, 2013.	Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	12,704.6	1,824.37		12,704.6
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-395.4	-191.95		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-395.4	-191.95		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	27.88	10.66		30.82
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	12,281.32	1,621.76		12,673.78
Property, plant and equipment at end of period	18,130.01	5,848.69	4,226.93	18,808.74

Disclosure of detailed information about property, plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,824.37			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		395.4	191.95
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		395.4	191.95
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	11.31		2.94	0.65
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	1,813.06		392.46	191.3
Property, plant and equipment at end of period	6,134.96	4,321.9	678.73	286.27

Disclosure of detailed information about property, plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	11.64	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	11.64	
Property, plant and equipment at end of period	94.97	589.09	589.09	577.45

Disclosure of detailed information about property, plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	11.64		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	11.64		0
Property, plant and equipment at end of period	589.09	589.09	577.45	0

Disclosure of detailed information about property, plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	11.64
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	11.64
Property, plant and equipment at end of period	0	0	589.09	589.09

Disclosure of detailed information about property, plant and equipment [Table] ..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	11.64	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	11.64	
Property, plant and equipment at end of period	577.45	589.09	589.09	577.45

Disclosure of detailed information about property, plant and equipment [Table] ..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				10,354.17
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		-288.99
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		-288.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		27.88

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		10,037.3
Property, plant and equipment at end of period	0	0	0	14,337.91

Disclosure of detailed information about property, plant and equipment [Table] ..(8)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	839.22		10,354.17	839.22
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-177.43		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-177.43		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	10.66		30.82	11.31
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	651.13		10,323.35	827.91
Property, plant and equipment at end of period	4,300.61	3,649.48	14,895.71	4,572.36

Disclosure of detailed information about property, plant and equipment [Table] ..(9)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		288.99	177.43	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		288.99	177.43	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		2.94	0.65	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		286.05	176.78	
Property, plant and equipment at end of period	3,744.45	557.8	271.75	94.97

Disclosure of detailed information about property, plant and equipment [Table] ..(10)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10,354.17	839.22		10,354.17
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-288.99	-177.43		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-288.99	-177.43		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	27.88	10.66		30.82
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	10,037.3	651.13		10,323.35
Property, plant and equipment at end of period	14,337.91	4,300.61	3,649.48	14,895.71

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	839.22			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		288.99	177.43
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		288.99	177.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	11.31		2.94	0.65
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	827.91		286.05	176.78
Property, plant and equipment at end of period	4,572.36	3,744.45	557.8	271.75

Disclosure of detailed information about property, plant and equipment [Table] ..(12)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		10,354.17	839.22	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-288.99	-177.43	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-288.99	-177.43	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		27.88	10.66	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		10,037.3	651.13	
Property, plant and equipment at end of period	94.97	14,337.91	4,300.61	3,649.48

Disclosure of detailed information about property, plant and equipment [Table] ..(13)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	10,354.17	839.22		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		288.99
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		288.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	30.82	11.31		2.94

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	10,323.35	827.91		286.05
Property, plant and equipment at end of period	14,895.71	4,572.36	3,744.45	557.8

Disclosure of detailed information about property, plant and equipment [Table] ..(14)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			10,354.17	839.22
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	177.43		-288.99	-177.43
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	177.43		-288.99	-177.43
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0.65		27.88	10.66
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	176.78		10,037.3	651.13
Property, plant and equipment at end of period	271.75	94.97	14,337.91	4,300.61

Disclosure of detailed information about property, plant and equipment [Table] ..(15)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		10,354.17	839.22	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		30.82	11.31	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		10,323.35	827.91	
Property, plant and equipment at end of period	3,649.48	14,895.71	4,572.36	3,744.45

Disclosure of detailed information about property, plant and equipment [Table] ..(16)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				7.48
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	288.99	177.43		-0.36
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	288.99	177.43		-0.36
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	2.94	0.65		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	286.05	176.78		7.12
Property, plant and equipment at end of period	557.8	271.75	94.97	9.64

Disclosure of detailed information about property, plant and equipment [Table] ..(17)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.75		7.48	2.75
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-0.23		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.23		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2.52		7.48	2.75
Property, plant and equipment at end of period	2.52	0	10.23	2.75

Disclosure of detailed information about property, plant and equipment [Table] ..(18)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0.36	0.23	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0.36	0.23	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.36	0.23	
Property, plant and equipment at end of period	0	0.59	0.23	0

Disclosure of detailed information about property, plant and equipment [Table] ..(19)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	7.48	2.75		7.48
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-0.36	-0.23		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-0.36	-0.23		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	7.12	2.52		7.48
Property, plant and equipment at end of period	9.64	2.52	0	10.23

Disclosure of detailed information about property, plant and equipment [Table] ..(20)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.75			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0.36	0.23
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0.36	0.23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2.75		0.36	0.23
Property, plant and equipment at end of period	2.75	0	0.59	0.23

Disclosure of detailed information about property, plant and equipment [Table] ..(21)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.11	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.11	0	
Property, plant and equipment at end of period	0	0.11	0	0

Disclosure of detailed information about property, plant and equipment [Table] **..(22)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.11	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.11	0		0
Property, plant and equipment at end of period	0.11	0	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(23)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**		**Owned assets [Member]**	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**		**Carrying amount [Member]**	
	01/04/2023 to 31/03/2024	**31/03/2023**	**01/04/2024 to 31/03/2025**	**01/04/2023 to 31/03/2024**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.11	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0.11	0
Property, plant and equipment at end of period	0	0	0.11	0

Disclosure of detailed information about property, plant and equipment [Table] ..(24)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.11	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.11	0	
Property, plant and equipment at end of period	0	0.11	0	0

Disclosure of detailed information about property, plant and equipment [Table] ..(25)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				2,342.84
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		0
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		-106.05
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		-106.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		2,236.79
Property, plant and equipment at end of period	0	0	0	3,193.26

Disclosure of detailed information about property, plant and equipment [Table] ..(26)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	970.76		2,342.84	970.76
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	0			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-14.29		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-14.29		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	956.47		2,342.84	970.76
Property, plant and equipment at end of period	956.47	0	3,313.6	970.76

Disclosure of detailed information about property, plant and equipment [Table] **..(27)**

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		106.05	14.29	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		106.05	14.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		106.05	14.29	
Property, plant and equipment at end of period	0	120.34	14.29	0

Disclosure of detailed information about property, plant and equipment [Table] ..(28)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,342.84	970.76		2,342.84
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	-106.05	-14.29		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	-106.05	-14.29		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	2,236.79	956.47		2,342.84
Property, plant and equipment at end of period	3,193.26	956.47	0	3,313.6

Disclosure of detailed information about property, plant and equipment [Table] ..(29)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	970.76			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		106.05	14.29
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		106.05	14.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	970.76		106.05	14.29
Property, plant and equipment at end of period	970.76	0	120.34	14.29

Disclosure of detailed information about property, plant and equipment [Table] ..(30)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right of use assets(Plot) and ELECTRICAL INSTALLATIONS AND EQUIPMENT	Right of use assets(Plot)	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		2,342.84	970.76	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		-106.05	-14.29	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		-106.05	-14.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	

Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,236.79	956.47	
Property, plant and equipment at end of period	0	3,193.26	956.47	0

Disclosure of detailed information about property, plant and equipment [Table] ..(31)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of use assets(Plot) and ELECTRICAL INSTALLATIONS AND EQUIPMENT	Right of use assets(Plot)		Right of use assets(Plot) and ELECTRICAL INSTALLATIONS A N D EQUIPMENT
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2,342.84	970.76		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		106.05
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		106.05
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0

Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	2,342.84	970.76		106.05
Property, plant and equipment at end of period	3,313.6	970.76	0	120.34

Disclosure of detailed information about property, plant and equipment [Table] ..(32)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Right of use assets(Plot)		Right of use assets(Plot) and ELECTRICAL INSTALLATIONS AND EQUIPMENT	Right of use assets(Plot)
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			2,342.84	970.76
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	14.29		-106.05	-14.29
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	14.29		-106.05	-14.29
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	14.29		2,236.79	956.47
Property, plant and equipment at end of period	14.29	0	3,193.26	956.47

Disclosure of detailed information about property, plant and equipment [Table] ..(33)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Right of use assets(Plot) and ELECTRICAL INSTALLATIONS AND EQUIPMENT	Right of use assets(Plot)	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		(A) 2,342.84	970.76	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		2,342.84	970.76	
Property, plant and equipment at end of period	0	3,313.6	970.76	0

(A) Right to use assets= 2322.11+ Electrical= 20.73 Total= 2342.84

Disclosure of detailed information about property, plant and equipment [Table] ..(34)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Right of use assets(Plot) and ELECTRICAL INSTALLATIONS AND EQUIPMENT	Right of use assets(Plot)	
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0	0	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	0	0	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through transfers, property, plant and equipment	106.05	14.29	
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	106.05	14.29	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Retirements, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	106.05	14.29	
Property, plant and equipment at end of period	120.34	14.29	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of property, plant and equipment [TextBlock]	Textual information (44) [See below]	As Attached
Disclosure of detailed information about property, plant and equipment [TextBlock]		

Textual information (44)

Disclosure of property, plant and equipment [Text Block]

3. PROPERTY,PLANT AND EQUIPMENT							
(All the figures are in Lakhs)							
PARTICULARSS	LAND-FREEHOLD	BUILDINGS	PLANT & MACHINERY	OFFICE EQUIPMENT	ELECTRICAL INSTALLATIONS AND EQUIPMENT	COMPUTER EQUIPMENT	FURNI & FIXTU
GROSS VALUE							
AS AT 1st APTIL, 2023	577.45	-	3744.45	-		-	-
ADDITIONS FOR THE YEAR	11.64	-	839.22	-		-	2.75
DELETIONS FOR THE YEAR	-	-	11.31	-		-	-
AS AT 31st MARCH, 2024	589.09	-	4572.36	-	-	-	2.75
ADDITIONS FOR THE YEAR	-	-	10354.17	-	20.73	0.11	7.48
DELETIONS FOR THE YEAR	-	-	30.82	-	-	-	-
AS AT 31st MARCH, 2025	589.09	-	14895.71	-	20.73	0.11	10.23
ACCUMULATED DEPRECIATION							
AS AT 1st APRIL, 2023	-	-	94.97	-	-	-	-
ADDITIONS FOR THE YEAR	-	-	177.43	-	-	-	0.23
DELETIONS FOR THE YEAR	-	-	0.65	-	-	-	-
AS AT 31st MARCH, 2024	-	-	271.76	-	-	-	0.23
ADDITIONS FOR THE YEAR	-	-	288.97	-	0.33	0.00	0.36
DELETIONS FOR THE YEAR	-	-	2.94	-	0.00	-	0.00
AS AT 31st MARCH, 2025	-	-	557.80	-	0.33	0.00	0.59
NET VALUE							
AS AT 1st APRIL, 2023	577.45	-	3649.48	-	-	-	-
AS AT 31st MARCH, 2024	589.09	-	4300.60	-	-	-	2.52

AS AT 31st MARCH, 2025	589.09	-	14337.92	-	20.41	0.10	9.64

(i) There is no intent to sell any of the assets held by the company and hence there is no fixed assets held for disposal.
(ii) Refer Schedule no. 16 for details on Property, Plant and equipment pledged as security by the company.
(iii) All the assets purchased during the year were put to use before 31st March 2025 (31st march 2024). The assets which are not put to use during the year are separately shown under capital work-in-progress at the year end.
(iv) During the year, there is no change in amount of the Property, Plant and Equipment due to business combination, revaluation and other adjustments.
(v) During the year, the Company does not hold any Benami property as defined under the Benami Transactions (prohibition) Act, 1988.

[612100] Notes - Impairment of assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] ..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	31/03/2024
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2025	31/03/2024
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] ..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other 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]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-0.4	0		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	3.21	0		3.21
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	3.21	0		3.21
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	2.81	0		3.21
Other intangible assets at end of period	2.81	0	0	3.21

Disclosure of detailed information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			0.4	0
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		0.4	0
Other intangible assets at end of period	0	0	0.4	0

Disclosure of detailed information about other intangible assets [Table] ..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-0.4	0	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		3.21	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		3.21	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		2.81	0	
Other intangible assets at end of period	0	2.81	0	0

Disclosure of detailed information about other intangible assets [Table] ..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				0.4
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	3.21	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	3.21	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	3.21	0		0.4
Other intangible assets at end of period	3.21	0	0	0.4

Disclosure of detailed information about other intangible assets [Table] ..(5)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	0		-0.4	0
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		3.21	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		3.21	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		2.81	0
Other intangible assets at end of period	0	0	2.81	0

Disclosure of detailed information about other intangible assets [Table] ..(6)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		3.21	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		3.21	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		3.21	0	
Other intangible assets at end of period	0	3.21	0	0

Disclosure of detailed information about other intangible assets [Table] ..(7)

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

Classes of other intangible assets [Axis]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	0.4	0	
Impairment loss recognised in profit or loss	0	0	
Reversal of impairment loss recognised in profit or loss	0	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]			
Increase (decrease) through transfers, other intangible assets	0	0	
Increase (decrease) through other changes	0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0	
Disposals and retirements, other intangible assets [Abstract]			
Disposals	0	0	
Retirements	0	0	
Total Disposals and retirements, Other intangible assets	0	0	
Decrease through classified as held for sale	0	0	
Decrease through loss of control of subsidiary	0	0	
Total increase (decrease) in Other intangible assets	0.4	0	
Other intangible assets at end of period	0.4	0	0

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

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight Line method	NA	Straight Line method	NA
Useful lives or amortisation rates, other intangible assets	10 Years	NA	10 Years	NA
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table] ..(2)

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

Classes of other intangible assets [Axis]	Computer software [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight Line method	NA
Useful lives or amortisation rates, other intangible assets	10 Years	NA
Whether other intangible assets are stated at revalued amount	No	No

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (45) [See below]	As Attached
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (45)

Disclosure of detailed information about other intangible assets [Text Block]

5. Other Intangible assets								
(All the figures are in Lakhs)								
Particulars		Intangible asset						
Cost								
Balance as at 1st April 2024								-
Additions		3.21						
Deletions								-
Balance as at 31st March 2025		3.21						
Accumulated Ammortisation								
Balance as at 1st April 2024								-
Additions		0.39						
Deletions								-
Balance as at 31st March 2025		0.39						
Net carrying amount as at 31st March 2025		2.81						

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

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

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	42,328.47	9,954.56	12,260.09	6,559.22
Financial assets, at fair value	42,328.47	9,954.56	12,260.09	6,559.22
Description of other financial assets at amortised cost class	Total	Total	Trade Receivable	Trade Receivable
Description of other financial assets at fair value class	Total	Total	Trade Receivable	Trade Receivable

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

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	12,260.09	6,559.22	30,068.38	3,395.34
Financial assets, at fair value	12,260.09	6,559.22	30,068.38	3,395.34
Description of other financial assets at amortised cost class	Trade Receivable	Trade Receivable	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets
Description of other financial assets at fair value class	Trade Receivable	Trade Receivable	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets

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

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	30,068.38	3,395.34	30,068.38	3,395.34
Financial assets, at fair value	30,068.38	3,395.34	30,068.38	3,395.34
Description of other financial assets at amortised cost class	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets
Description of other financial assets at fair value class	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets	Loans, Cash and cash equivalents,Other bank balances and Other financial assets

Disclosure of financial liabilities [Table] ..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	10,150.56	12,282.93
Financial liabilities, at fair value	10,150.56	12,282.93

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]	Textual information (46) [See below]	As Attached
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (47) [See below]	As Attached
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (46)

Disclosure of financial assets [Text Block]

39. FAIR VALUE DISCLOSURES						
i) Financial instruments by category						
Particulars						
	As at March 31, 2025			As at March 31, 2024		
Financial assets	FVTPL	FVOCI	AMORTISED COST	FVTPL	FVOCI	AMORTISED COST
Loans	-	-	18010.89			-
Trade receivables	-	-	12260.09	-	-	6559.22
Cash and cash equivalents	-	-	6875.57	-	-	2848.99
Other bank balances	-	-	3404.05			422.35
Other financial assets	-	-	1777.86	-	-	124.00
Total	-	-	42328.47	-	-	9954.55
Financial liabilities						
Borrowings	-	-	4909.46	-	-	1856.02
Lease Liabilities	-	-	3319.91	-	-	980.95
Trade payable	-	-	1458.99	-	-	9039.62
Other financial liabilities	-	-	462.20	-	-	406.34
Total	-	-	10150.56	-	-	12282.93
i) Fair values hierarchy						
Financial assets and financial liabilities measured at fair value in the balance sheet are categorized into three levels of fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:						
Level 1: Quoted prices (unadjusted) in active markets for financial instruments.						
Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which						

maximize the use of observable market data rely as little as possible on entity specific estimates.						
Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.						
Financial assets and liabilities measured at fair value - recurring fair value measurements						
March 31, 2025	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
March 31, 2024	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
Valuation process and technique used to determine fair value						
(i) The fair value of investments in government securities and quoted equity shares is based on the current bid price of respective investment as at the balance sheet date.						
(ii) The fair value of investments in mutual fund units is based on the net asset value (NAV) as stated by the issuers of these mutual fund units in the published statements as at the Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.						
(iii) In order to arrive at the fair value of unquoted investments, the company obtains independent valuations. The techniques used by the valuer are as follows: a) Asset approach - Net assets value method b) Income approach						

- Discounted cash flows ("DCF") method c) Market approach - Enterprise value/Sales multiple method

Derivative financial assets:

The Company has not entered into derivative financial instruments.

(ii) Fair value of instruments measured at amortised cost

Particulars	Level	March 31, 2025		March 31, 2024		
		Carrying value	Fair value	Carrying value	Fair value	
Financial assets						
Loans	Level 3	18010.89	18010.89		-	-
Trade Receivables	Level 3	12260.09	12260.09	6559.22	6559.22	
Other financial assets	Level 3	1777.86	1777.86	124.00	124.00	
Total Financial assets		32048.84	32048.84	6683.22	6683.22	
Financial liabilities						
Borrowings	Level 3	4909.46	4909.46	1856.02	1856.02	
Lease Liabilities	Level 3	3319.91	3319.91	980.95	980.95	
Trade payable	Level 3	1458.99	1458.99	9039.62	9039.62	
Other financial liabilities	Level 3	462.20	462.20	406.34	406.34	
Total Financial liabilities		10150.56	10150.56	12282.93	12282.93	

The management assessed that security deposits, loan to related parties, trade receivables, other financial assets and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

(i) Long-term fixed-rate and variable-rate receivables are evaluated by the Company based on parameters such as interest rates, individual creditworthiness of the customer and other market risk factors. Based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.

(ii) All the other long term borrowing facilities availed by the Company are variable rate facilities which are subject to changes in underlying Interest rate indices. Further, the credit spread on these facilities are subject to change with changes in Company's creditworthiness. The management believes that the current rate of interest on these loans are in close approximation from market rates applicable to the Company. Therefore, the management estimates that the fair value of these borrowings are approximate to their respective carrying values.

Textual information (47)

Disclosure of financial liabilities [Text Block]

39. FAIR VALUE DISCLOSURES						
i) Financial instruments by category						
Particulars						
	As at March 31, 2025			As at March 31, 2024		
Financial assets	FVTPL	FVOCI	AMORTISED COST	FVTPL	FVOCI	AMORTISED COST
Loans	-	-	18010.89			-
Trade receivables	-	-	12260.09	-	-	6559.22
Cash and cash equivalents	-	-	6875.57	-	-	2848.99
Other bank balances	-	-	3404.05			422.35
Other financial assets	-	-	1777.86	-	-	124.00
Total	-	-	42328.47	-	-	9954.55
Financial liabilities						
Borrowings	-	-	4909.46	-	-	1856.02
Lease Liabilities	-	-	3319.91	-	-	980.95
Trade payable	-	-	1458.99	-	-	9039.62
Other financial liabilities	-	-	462.20	-	-	406.34
Total	-	-	10150.56	-	-	12282.93
i) Fair values hierarchy						
Financial assets and financial liabilities measured at fair value in the balance sheet are categorized into three levels of fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:						
Level 1: Quoted prices (unadjusted) in active markets for financial instruments.						
Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which						

maximize the use of observable market data rely as little as possible on entity specific estimates.						
Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.						
Financial assets and liabilities measured at fair value - recurring fair value measurements						
March 31, 2025	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
March 31, 2024	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
Valuation process and technique used to determine fair value						
(i) The fair value of investments in government securities and quoted equity shares is based on the current bid price of respective investment as at the balance sheet date.						
(ii) The fair value of investments in mutual fund units is based on the net asset value (NAV) as stated by the issuers of these mutual fund units in the published statements as at the Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.						
(iii) In order to arrive at the fair value of unquoted investments, the company obtains independent valuations. The techniques used by the valuer are as follows: a) Asset approach - Net assets value method b) Income approach						

- Discounted cash flows ("DCF") method c) Market approach - Enterprise value/Sales multiple method						
Derivative financial assets:						
The Company has not entered into derivative financial instruments.						
(ii) Fair value of instruments measured at amortised cost						
Particulars	Level	March 31, 2025	March 31, 2024			
		Carrying value	Fair value	Carrying value	Fair value	
Financial assets						
Loans	Level 3	18010.89	18010.89		-	-
Trade Receivables	Level 3	12260.09	12260.09	6559.22	6559.22	
Other financial assets	Level 3	1777.86	1777.86	124.00	124.00	
Total Financial assets		32048.84	32048.84	6683.22	6683.22	
Financial liabilities						
Borrowings	Level 3	4909.46	4909.46	1856.02	1856.02	
Lease Liabilities	Level 3	3319.91	3319.91	980.95	980.95	
Trade payable	Level 3	1458.99	1458.99	9039.62	9039.62	
Other financial liabilities	Level 3	462.20	462.20	406.34	406.34	
Total Financial liabilities		10150.56	10150.56	12282.93	12282.93	
The management assessed that security deposits, loan to related parties, trade receivables, other financial assets and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:						

(i) Long-term fixed-rate and variable-rate receivables are evaluated by the Company based on parameters such as interest rates, individual creditworthiness of the customer and other market risk factors. Based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.						
(ii) All the other long term borrowing facilities availed by the Company are variable rate facilities which are subject to changes in underlying Interest rate indices. Further, the credit spread on these facilities are subject to change with changes in Company's creditworthiness. The management believes that the current rate of interest on these loans are in close approximation from market rates applicable to the Company. Therefore, the management estimates that the fair value of these borrowings are approximate to their respective carrying values.						

[400400] 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]	Quoted	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
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	0	0
Name of body corporate in whom investment has been made	NA	NA
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]	As Attached	Textual information (48) [See below]
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (48)

Disclosure of notes on non-current investments explanatory [Text Block]

5. Investments (All the figures are in Lakhs) Particulars 31-03-2024 31-03-2023 Investments in Equity Instruments Quoted SBI SAVING MUTUAL FUND - 150.00 - 150.00 (i) The cost of these investments approximate their fair value because there is a wide range of possible fair value measurements and the cost represents the best estimate of fair value within that range. (ii) The investment in SBI Saving Mutual Fund are given against BG provided to GETCO

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-15,677.29	3,404.88
Net cash flows from (used in) operating activities	-15,677.29	3,404.88
Net cash flows from (used in) investing activities, continuing operations	-12,127.73	-1,984.53
Net cash flows from (used in) investing activities	-12,127.73	-1,984.53
Net cash flows from (used in) financing activities, continuing operations	34,813.31	1,496.16
Net cash flows from (used in) financing activities	34,813.31	1,496.16

[400100] Notes - Equity share capital

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

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 5,00,00,000	[shares] 60,00,000		[shares] 5,00,00,000
Value of shares authorised	5,000	600		5,000
Number of shares issued	[shares] 4,33,65,686	[shares] 53,50,000		[shares] 4,33,65,686
Value of shares issued	4,336.5686	535		4,336.5686
Number of shares subscribed and fully paid	[shares] 4,33,65,686	[shares] 53,50,000		[shares] 4,33,65,686
Value of shares subscribed and fully paid	4,336.5686	535		4,336.5686
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 4,33,65,686	[shares] 53,50,000		[shares] 4,33,65,686
Total value of shares subscribed	4,336.5686	535		4,336.5686
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,33,65,686	[shares] 53,50,000		[shares] 4,33,65,686
Value of shares called	4,336.5686	535		4,336.5686
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	4,336.5686	535		4,336.5686
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 2,56,64,392	[shares] 0		[shares] 2,56,64,392
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 1,01,77,381	[shares] 0		[shares] 1,01,77,381
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 21,73,913	[shares] 0		[shares] 21,73,913

Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 3,80,15,686	[shares] 0		[shares] 3,80,15,686
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 3,80,15,686	[shares] 0		[shares] 3,80,15,686
Number of shares outstanding at end of period	[shares] 4,33,65,686	[shares] 53,50,000	[shares] 53,50,000	[shares] 4,33,65,686
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	2,566.4392	0		2,566.4392
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	1,017.7381	0		1,017.7381
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	217.3913	0		217.3913
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	3,801.5686	0		3,801.5686
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	3,801.5686	0		3,801.5686
Equity share capital at end of period	4,336.5686	535	535	4,336.5686
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 2,85,62,696	[shares] 53,50,000		[shares] 2,85,62,696
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,85,62,696	[shares] 53,50,000		[shares] 2,85,62,696

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, interest accrued	0	0		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		
Number of shares proposed to be issued	[shares] 0	[shares] 0		
Share premium for shares to be allotted	0	0		
Type of share				Equity Shares

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 60,00,000	
Value of shares authorised	600	
Number of shares issued	[shares] 53,50,000	
Value of shares issued	535	
Number of shares subscribed and fully paid	[shares] 53,50,000	
Value of shares subscribed and fully paid	535	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 53,50,000	
Total value of shares subscribed	535	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 53,50,000	
Value of shares called	535	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	535	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 53,50,000	[shares] 53,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	535	535
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 53,50,000	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 53,50,000	
Type of share	Equity Shares	

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 equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			KPI GREEN ENERGY LIMITED	KPI GREEN ENERGY LIMITED
CIN of shareholder			L40102GJ2008PLC083302	L40102GJ2008PLC083302
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 2,85,62,696	[shares] 53,50,000
Percentage of shareholding in company			66.00%	100.00%

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]
Name of shareholder [Axis]	Shareholder 2 [Member]
	01/04/2024 to 31/03/2025
Type of share	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]	
Disclosure of shareholding more than five per cent in company [LineItems]	
Type of share	Equity Shares
Name of shareholder	FARUKBHAI GULAMBHAI PATEL
Permanent account number of shareholder	AEAPP0361H
Country of incorporation or residence of shareholder	INDIA
Number of shares held in company	[shares] 56,91,707
Percentage of shareholding in company	13.00%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (49) [See below]	As Attached
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	189	2
Number of allottees in case of preferential allotment	0	0
Whether money raised from public offering during year	No	No

Textual information (49)

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

14. Equity share capital								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Authorised share capital								
5,00,00,000 (60,00,000) Equity Shares FULLY PAID of Rs. 10/- Par Value	5000.00	600.00						
Issued								
4,33,65,686 (53,50,000) Equity Shares FULLY PAID of Rs. 10/- Par Value	4336.57	535.00						
Subscribed								
4,33,65,686 (53,50,000) Equity Shares FULLY PAID of Rs. 10/- Par Value	4336.57	535.00						
Paidup								
4,33,65,686 (53,50,000) Equity Shares FULLY PAID of Rs. 10/- Par Value	4336.57	535.00						
	4336.57	535.00						
Shares Held by Holding Co.								
Particulars								
			31-03-2025		31-03-2024			

KPI GREEN ENERGY LIMITED			28562696	66.00%	Number of shares 5350000	% Held 100.00%	31-03-2023 Number of shares 5350000	% H 100
Holding more than 5%								
Particulars								
			31-03-2025		31-03-2024			
KPI GREEN ENERGY LIMITED			28562696	66.00%	Number of shares 5350000.00	% Held 100.00	31-03-2023 Number of shares 5350000.00	% H 100
Faruk Gulam Patel			5691707	13.00%	-	-	-	-
Details of Shares for preceding Five years								
Particulars				31-03-2025	31-03-2024	31-03-2023	31-03-2022	31-
Number of Equity shares issued through preferential allotment			10177381	-	-	-	-	
Number of Equity shares bought back				-	-	-	-	-
Number of Preference shares reedeemed				-	-	-	-	-
Number of Preference shares issued				-	-	-	-	-
Number of Equity shares issued as right share				2173913	-	-	-	-
Number of Equity shares issued as bonus share				25664392	-	-	-	-
Number of Preference shares issued as bonus share				-	-	-	-	-
Number of								

Equity shares alloted for contracts without payment received in cash	-	-	-	-	-			
Number of Preference shares alloted for contracts without payment received in cash	-	-	-	-	-			
Reconciliation								
Particular								
			31-03-2025		31-03-2024			
Number of shares at the beginning			Number of shares 5350000.00	Amount 53500000.00	Number of shares 5350000.00	Amount 53500000.00	31-03-2023 Number of shares 5350000.00	Am 535
Add: Issue			38015686.00	380156860.00	-	-	-	-
Less: Bought back			-	-	-	-	-	-
Others			-	-	-	-	-	-
Numbers of shares at the end			43365686.00	433656860.00	5350000.00	53500000.00	5350000.00	535
Shareholding of Promoters								
Shares held by promoters as at 31st March, 2025								
Name of the Promoter	No. of shares	% of total shares						
KPI GREEN ENERGY LIMITED	28562696	66%	% Changes during the year 433.88%					
FARUK GULAM PATEL	5691707	13%	100.00%					
Shares held by promoters as at								

31st March, 2024								
Name of the Promoter	No. of shares	% of total shares						
KPI GREEN ENERGY LIMITED	5350000	100	% Changes during the year 0.00%					
TERMS / RIGHTS ATTACHED TO EQUITY SHARES								
The Company has only one class of equity shares having a par value of Rs 10 each. Each holder of equity shares is entitled to one vote per share.								
In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.								
During the year ended March 31, 2025 the company has issued 2,56,64,392 bonus shares in the ratio of 4:1. The company has also issued 2173913 shares as right shares issued and 10177381 shares as preferential allotment on various dates.								

DETAILS OF CONVERTIBLE SECURITIES:								
The company has not issued any securities convertible into equity or preference shares.								
DETAILS OF SHARES RESERVED FOR EMPLOYEES STOCK OPTIONS :								
The company has not reserved any shares for employees stock options. However during the year equity shares of the parent company have been granted to the employees of the company based on the group equity settled share based payment scheme KPI GREEN-ESOP 2023. Equity shares of the parent company will vest from time to time on the basis of performance and other eligibility criteria.The transactions are accounted by increasing the employee benefit expense in the company with a corresponding credit in the capital contribution from the parent company in other equity.								

[400300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [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]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	4,443.13	1,625.92	4,443.13	1,625.92

Classification of borrowings [Table] ..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	466.33	230.1	466.33	230.1

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (50) [See below]	As Attached

Textual information (50)

Disclosure of notes on borrowings explanatory [Text Block]

16. Borrowings								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Term Loan								
Banks								
Secured								
State Bank of India-40233221085	1393.02	1625.92						
State Bank of India-43853293199	3050.11	-						
	4443.13	1625.92						
Loan Details	Sanction amount	Rate of Interest	Tenure (in months)	Quartely Installment	Security Offered			
State Bank of India-40233221085	2301.00	EBLR + 1 % (Effective Rate 9.9%)	120 (excluding Moratorium of 12 Months)	57.53	A. Hypothecation charge over 8 MW solar plant situated at Ranada for TL- I and 13.6 MW hybrid solar plant situated at Vagra for TL- II of the company created out of Bank finance. B. Collateral security of Immovable properties in the form of various lands as per Sanction letter obtained from Bank. C. Personal guarantee of Mr. Farukbhai Gulambhai Patel and Mr. Mohmmed Sohil Y Dabhoya.. D. Corporate guarantee of KPI Green Energy Limited. E. Pledge of the 16,05,000 shares of the Company held by KPI Green Energy Limited			
State Bank of India-43853293199	7000.00 (Out of which Loan disbursed during F.Y 24-25 Rs 3281.00 lakhs)	EBLR + 1 % (Effective Rate 9.9%)	168 (excluding Moratorium of 4 Months)	Repayament is variable as per Sanction Letter				

20. Borrowings								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Current Maturities of Long-term debt								

State Bank of India	466.33	230.10
	466.33	230.10

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets			0	
Deferred tax liabilities	879.8	387.65	303.38	879.8
Net deferred tax liability (assets)	879.8	387.65	303.38	879.8
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	879.8	387.65		879.8
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	490.98	84.27		490.98
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	490.98	84.27		490.98
Increase (decrease) through net exchange differences, deferred tax liability (assets)	1.17	0		1.17
Total increase (decrease) in deferred tax liability (assets)	492.15	84.27		492.15
Deferred tax liability (assets) at end of period	879.8	387.65	303.38	879.8
Description of other temporary differences	As Attached	As Attached		As Attached

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets		0		
Deferred tax liabilities	387.65	303.38	879.8	387.65
Net deferred tax liability (assets)	387.65	303.38	879.8	387.65
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	387.65		879.8	387.65
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	84.27		490.98	84.27
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	84.27		490.98	84.27
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		1.17	0
Total increase (decrease) in deferred tax liability (assets)	84.27		492.15	84.27
Deferred tax liability (assets) at end of period	387.65	303.38	879.8	387.65
Description of other temporary differences	As Attached		As Attached	As Attached

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Deferred tax assets	0
Deferred tax liabilities	303.38
Net deferred tax liability (assets)	303.38
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	303.38

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Total tax expense (income)	0	0
Income tax relating to components of other comprehensive income [Abstract]		
Others income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	1.16	0
Others income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	1.16	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]	Textual information (51) [See below]	As Attached
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax effect from change in tax rate	0	0
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	0.00%	0.00%
Total average effective tax rate	0.00%	0.00%

Textual information (51)

Disclosure of temporary difference, unused tax losses and unused tax credits [Text Block]

19. Deferred tax liabilities (Net)								
(All the figures are in Lakhs)								
Particulars							31-03-2025	31-03-2024
Deferred Tax Assets								
Unearned income as per IND AS 115							96.73	80.03
Lease liability							37.01	6.16
Loss on Derecognition of Asset							9.70	2.68
Employee Benefits							1.17	0.38
Disallowance U/S. 43B of the I.T Act, 1961							16.66	0.00
Deferred Tax Liabilities								
Depreciation							1031.79	474.97
Insurance claim received							9.30	1.95
							879.80	387.65
Calculation of Deferred Tax					As at 31st March, 2025	As at 31st March, 2024		
Deferred Tax Liabilities								
Depreciation					2212.25	645.74		
Insurance claim received					29.19	7.75		
Preliminary expense					0.00	0.01		
Tax on Deferred Liabilities @25.17%					564.17	164.49		
Deferred Tax assets								
Loss on Derecognition of Asset					27.88	10.67		
PROVISION OF GRATUITY					7.76	1.51		
Right of use assest					122.57	24.48		
Deemed Income Treated as advance (IND AS)					66.35	282.04		
Disallowance U/S. 43B of the I.T Act, 1961					66.19	-		
Tax on Deferred Assets @25.17%					73.18	80.22		
Deferred Tax Liabilities / Assets Transferred to Balance Sheet								
Opening Balance of Deferred Tax (Liabilities)					387.65	303.38		
Deferred Tax (Liabilities) Charged to P & L								

A/c					490.98	84.27
Deferred Tax (Liabilities) Charged to OCI A/c					1.16	-
Deferred Tax (Liabilities) transferred to Balance sheet					879.80	387.65

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	4.62	1.51
Total provisions for employee benefits	4.62	1.51
CSR expenditure provision	0	0
Total provisions	4.62	1.51

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

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Secured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	12,260.09	6,559.22	12,260.09	6,559.22
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	12,260.09	6,559.22	12,260.09	6,559.22
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Other non-current financial liabilities others [Table] ..(1)

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

Other non-current financial liabilities others [Axis]	LeaseLiabilityBlock	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	3,319.91	980.95
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease Liability Block	Lease Liability Block
Other non-current financial liabilities, others	3,319.91	980.95

Other current assets others [Table] ..(1)

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

Other current assets others [Axis]	GSTCreditReceivable		GSTCreditforIPP	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,866.35	714.52	0.62	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	GST Credit Receivable	GST Credit Receivable	GST Credit for IPP	GST Credit for IPP
Other current assets, others	1,866.35	714.52	0.62	0

Other current assets others [Table] ..(2)

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

Other current assets others [Axis]	OtherDeposits		PrepaidExpenses	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	10.94	5.25	2.04
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Other Deposits.	Other Deposits.	Prepaid Expenses	Prepaid Expenses
Other current assets, others	0	10.94	5.25	2.04

Details of loans [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of loans [Axis]	Loans given other related parties [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	18,010.89	0
Allowance for bad and doubtful loans	0	0
Total loans	18,010.89	0
Details of loans to related parties	As Attached	As Attached
Nature of other loans	As Attached	As Attached
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other current financial assets others [Table] ..(1)

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

Other current financial assets others [Axis]	TCSReceivable		TDSReceivable	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	318.26	0	0.01	0
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	TCS Receivable	TCS Receivable	TDS Receivable	TDS Receivable
Other current financial assets others	318.26	0	0.01	0

Details of advances [Table] ..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given other related parties [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	867.5	334.86
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Work-in-progress [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	10,610.1	3,522.02	10,610.1	3,522.02
Mode of valuation	As Attached	As Attached	As Attached	As Attached

Other non-current financial assets, others [Table] ..(1)

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

Classification of other non-current financial assets others [Axis]	Others		SecurityDeposits	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	1,449	124	10.59	0
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Others	Others	Security Deposits	Security Deposits
Other non-current financial assets, others	1,449	124	10.59	0

Other current financial liabilities, others [Table] ..(1)

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

Other current financial liabilities, others [Axis]	OtherFinancialLiablities	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	462.2	406.34
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	OtherFinancialLiablities	OtherFinancialLiablities
Other current financial liabilities, others	462.2	406.34

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (52) [See below]	As Attached
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (53) [See below]	As Attached
Disclosure of notes on loans explanatory [TextBlock]	Textual information (54) [See below]	As Attached
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (55) [See below]	As Attached
Total other non-current financial assets	1,459.59	124
Disclosure of notes on advances explanatory [TextBlock]	Textual information (56) [See below]	As Attached
Advances, non-current	0	0
Total other non-current assets	0	0
Disclosure of inventories Explanatory [TextBlock]	Textual information (57) [See below]	As Attached
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (58) [See below]	As Attached
Fixed deposits with banks	0	0
Other balances with banks	6,866.71	2,846.99
Total balance with banks	6,866.71	2,846.99
Cash on hand	8.87	2
Others	3,404.05	(A) 422.35
Total cash and cash equivalents	10,279.63	3,271.34
Total cash and bank balances	10,279.63	3,271.34
Nature of other cash and cash equivalents	Bank Balance other then cash and cash Equivalent	Bank Balance other then cash and cash Equivalent
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current financial assets explanatory [TextBlock]	Textual information (59) [See below]	As Attached
Security deposits	0	0
Total other current financial assets	318.27	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (60) [See below]	As Attached
Advances, current	867.5	334.86
Total other current assets	2,739.72	1,062.36
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (61) [See below]	As Attached
Total other non-current financial liabilities	3,319.91	980.95
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (62) [See below]	As Attached
Disclosure of notes on other current financial liabilities explanatory [TextBlock]	Textual information (63) [See below]	As Attached
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	462.2	406.34
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (64) [See below]	As Attached
Other advance received	2,313.58	326.44
Total other advance	2,313.58	326.44

Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	2,313.58	326.44

Footnotes

(A) Bank Balance other then cash and cash Equivalent= 422.35

Textual information (52)

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

21. Trade Payables								
(All the figures are in Lakhs)								
Particulars	3/31/2025	3/31/2024						
Creditors due others								
Sundry creditors	1458.99	9039.62						
	1458.99	9039.62						
Ageing Schedule as on 31st March, 2025								
Particulars	Outstanding for following periods from due date of payments							
(i) MSME				Less than 1 year 226.14	1-2 year 0.09	2-3 year -	More than 3 years -	Total 226.23
(II) Others				1174.06	58.29	0.41	-	1232.76
(iii) Disputed dues-MSME				-	-	-	-	-
(iv) Disputed dues-Others				-	-	-	-	-
Ageing Schedule as on 31st March, 2024								
Particulars	Outstanding for following periods from due date of payments							
(i) MSME				Less than 1 year 1150.25	1-2 year -	2-3 year -	More than 3 years -	Total 1150.25
(II) Others				7850.22	39.16	-	-	7889.38
(iii) Disputed dues-MSME				-	-	-	-	-

(iv) Disputed dues-Others				-	-	-	-	-
Trade Payables Covered Under MSMED Act, 2006 :								
Trade Payables covered under MSMED Act, 2006 are those creditors who are outstanding at the balance sheet date. Out of which creditors due for more than 45 days as on the balance sheet date are Rs. 78.28 Lakhs (RS 73.97 Lakhs) . The company has not provided interest on the same as per the provisions of MSMED Act, 2006. Amount due to Micro, Small and Medium Enterprises as on 31st March, 2025 (31st March, 2024) are disclosed on the basis of information available with the Company regarding status of the suppliers is as follows :-								
(All the figures are in Lakhs)								
Particulars				3/31/2025	3/31/2024			
Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end				226.23	1150.25			
Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end				-	-			
Interest paid/reversed during the year							-	-
Principal amounts paid to suppliers registered under the MSMED Act, beyond the appointed day during the year*				NA				
Interest due and payable towards suppliers registered under MSMED Act, for payments already made				-	-			
Interest accrued and remaining unpaid							-	-
Amount of further interest remaining due and payable in succeeding years						-	-	
* The company has not maintained the complete records of bill to bill payment made to the vendors registered under MSMED Act,2006 and therefore the details of amount paid to such vendors during the year beyond the appointed date can not be extracted and hence no amount is mentioned against the said line item.								

4. Capital work-in-progress								
(All the figures are in Lakhs)								
Particulars							3/31/2025	3/31/2024
Tangible Assets Work in Progress								
Capital Work in Progress							-	364.17
							-	364.17

Refer Schedule No. 16 for details on Capital work-in-progress pledged as security by the company.								
CWIP ageing schedule for year ended 31st March, 2025								
(All the figures are in Lakhs)								
CWIP	Amount in CWIP for a period of							
Project In Progress				Less than 1 year -	1-2 year -	2-3 year -	More than 3 year -	Total -
Projects temporarily suspended				-	-	-	-	-
CWIP ageing schedule for year ended 31st March, 2024								
(All the figures are in Lakhs)								
CWIP	Amount in CWIP for a period of							
Project In Progress				Less than 1 year 362.64	1-2 year 1.53	2-3 year -	More than 3 year -	Total 364.17
Projects temporarily suspended				-	-	-	-	-
The Company do not have any capital-work-in progress whose completion is overdue or has exceeded its cost compared to its original plan.								

25. Current Tax Liabilities (net)		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Tax Provision		
Current Tax		
Provision For Income Tax.	-	354.79
	-	354.79

Textual information (53)

Disclosure of notes on trade receivables explanatory [Text Block]

9. Trade receivables								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Trade receivables								
Secured, considered good								
Sundry debtors (CPP)	11678.15	6313.82						
Sundry debtors (Power sales and Services)	581.94	245.40						
	12260.09	6559.22						
Ageing Schedule as on 31st March, 2025								
Particulars	Not Due	Outstanding for following periods from due date of payment						
		Less than 6 Month	6 Months-1 Year	1-2 Years				
(i) Undisputed Trade receivables- considered good	-	11287.49	210.51	762.08	2-3 Years -	More than 3 Years -	Total 12260.09	
(ii) Undisputed Trade receivables- Which have significant increase in credit risk	-	-	-	-	-	-	-	
(iii) Undisputed Trade receivables- credit impaired	-	-	-	-	-	-	-	
(iv) disputed Trade receivables- considered good	-	-	-	-	-	-	-	
(v) disputed Trade receivables- Which have significant increase in credit risk	-	-	-	-	-	-	-	
(vi) disputed Trade receivables- credit impaired	-	-	-	-	-	-	-	
Where due date of payment is not available date of transaction has been considered.								

Ageing Schedule as on 31st March, 2024								
Particulars	Not Due	Outstanding for following periods from due date of payment						
(i) Undisputed Trade receivables- considered good	-	Less than 6 Month 6532.29	6 Months-1 Year 26.93	1-2 Years -	2-3 Years -	More than 3 Years -	Total 6532.29	
(ii) Undisputed Trade receivables- Which have significant increase in credit risk	-	-	-	-	-	-	-	
(iii) Undisputed Trade receivables- credit impaired	-	-	-	-	-	-	-	
(iv) disputed Trade receivables- considered good	-	-	-	-	-	-	-	
(v) disputed Trade receivables- Which have significant increase in credit risk	-	-	-	-	-	-	-	
(vi) disputed Trade receivables- credit impaired	-	-	-	-	-	-	-	

Textual information (54)

Disclosure of notes on loans explanatory [Text Block]

6. Loans		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Loan to related parties	18010.89	
	18010.89	-

Textual information (55)

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

7. Other financial assets								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Security Deposits								
Unsecured, Considered Good								
Security Deposits	10.59	-						
Others								
Unsecured, Considered Good								
Others	1449.00	124.00						
	1459.59	124.00						

Textual information (56)

Disclosure of notes on advances explanatory [Text Block]

13. Other current assets								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Advances other than capital advances								
Advance Given to Suppliers	867.50	334.86						

Textual information (57)

Disclosure of inventories Explanatory [Text Block]

8. Inventories								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Work in Progress								
Closing Stock of Power Plant	10610.10	3522.02						
	10610.10	3522.02						
Refer Schedule no. 16 for details on inventories pledged as security by the company.								

Textual information (58)

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

10. Cash and cash equivalents		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Cash in hand		
Cash in hand	8.87	2.00
Balance with Banks		
Balance with scheduled Banks		
Current Account		
State Bank of India	6776.93	2706.67
Other Account		
State Bank of India (Escow Account)	89.78	140.32
	6875.57	2848.99
11. Bank balances other than (iii) above		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Deposit Accounts		
Fixed Deposit	3404.05	422.35
	3404.05	422.35
Fixed Deposits are stated along with accrued interest upto the date of balance sheet on the basis of interest certificate obtained from the banks by the Management.		

Textual information (59)

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

12.Other Financial Assets								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
TDS Receivable	0.01	-						
Income Tax Receivable	318.26	-						
	318.27	-						

Textual information (60)

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

13. Other current assets								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Advances other than capital advances								
Advance Given to Suppliers	867.50	334.86						
Other current assets								
GST Credit Receivable	1866.35	714.52						
Prepaid Expenses	5.24	2.04						
Other Deposits.		10.93					-	
Other Imprest	0.62							-
	2739.72	1062.36						

Textual information (61)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

17. Lease liabilities		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Lease Liability Block	3319.91	980.95
	3319.91	980.95
The birfurcation of lease liability into Current and Non-current is not ascertainable as on the date of Balance sheet and hence the entire lease liability has been classified as non current liability.		
Movement of lease liabilities		
State Bank of India-40233221085		
Particulars	31-03-2025	31-03-2024
Balance at the beginning of the year	980.95	.00
Addition of lease liabilities	2322.11	970.76
Interest on lease liability	274.69	37.72
Payment of lease liabilities	-257.84	-27.54
Balance at the end of the year	3319.91	980.95

Textual information (62)

Disclosure of notes on provisions explanatory [Text Block]

18. Provisions								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Employee Benefits								
Gratuity								
Gratuity Payable and others	4.62	1.51						
	4.62	1.51						

24. Provisions								
(All the figures are in Lakhs)								
Particulars	3/31/2025	3/31/2024						
Employee Benefits								
Gratuity								
Provision for Gratuity *	0.02	0.00						
	0.02	0.00						
The actual provision for gratuity during the financial year 2023-2024 was Rs. 1,50,874/- out of which Rs. 357/- was current provision. However, the same is converted into lakhs, it is mentioned as 0 in the relevant column pertaining to March 31, 2024.								

Textual information (63)

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

22.Other financial liabilities								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Other Payables								
Employee Related								
Accured Salary Payable								
Salary Payable	5.72	10.93						
Tax Payables								
TDS & TCS Payable	87.53	63.29						
Professional Tax Payable	0.02	0.03						
P.F. Payable	1.67	2.06						
GST Payable	13.72	0.01						
ESIC Payable	0.02	0.01						
Deposit recevied	-	250.00						
Project Retention (NC)	141.11							
Other Accrued Expense								
Provision For Expenses	212.29	79.86						
Other Imprest	0.13	0.17						
	462.20	406.34						

Textual information (64)

Disclosure of other current liabilities notes explanatory [Text Block]

23. Other Current liabilities								
(All the figures are in Lakhs)								
Particulars	31-03-2025	31-03-2024						
Revenue Received in Advance								
Unearned income as per IND AS 115	404.80	321.28						
Other Current Liabilities								
Advance Received from Debtors	1908.78	5162.10						
		-						
	2313.58	326.44						

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (65) [See below]	As Attached	
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of deposits [Abstract]			
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	60,462.52	7,398.46	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	

Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	18,900.44	8,299.72	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

Textual information (65)

Disclosure of additional balance sheet notes explanatory [Text Block]

40.1 Financial risk management						
(i) Risk management framework						
The Company's activities expose it to market risk, liquidity risk and credit risk. This note explains the sources of risk which the Company is exposed to and how the Company manages the risk and the related impact in the financial statements.						
Risk	Exposure arising from	Measurement	Management			
Credit risk	Cash and cash equivalents, trade receivables, financial assets measured at amortised cost	Ageing analysis	Bank deposits, diversification of asset base, credit limits and collateral.			
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities			
Market risk - interest rate	Long-term borrowings at variable rates	Sensitivity analysis	Negotiation of terms that reflect the market factors			
Market risk-Security price	Investments in equity securities	Sensitivity analysis	Company presently does not make significant investments in equity shares, except for entities where it exercises control or joint control or significant influence.			
The Company's risk management is carried						

out by a central treasury department (of the Company) under policies approved by the board of directors. The board of directors provides written principles for overall risk management, as well as policies covering specific areas, such as interest rate risk, credit risk and investment of excess liquidity.						
A) Credit risk						
Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investments in debt securities.						
The carrying amount of financial assets represents the maximum credit exposure.						
- cash and cash equivalents, - trade receivables, - loans & receivables carried at amortised cost, and - deposits with banks						
a) Credit risk management						
The Company assesses and manages credit risk based on internal credit rating system, continuously monitoring defaults of customers and other counterparties, identified either individually or by the company, and incorporates this information into its credit risk controls. Internal credit rating is performed for each class of financial instruments with different characteristics. The Company assigns the following credit ratings to each class of financial assets based on the assumptions, inputs and factors specific to the class of financial assets.						
A: Low B: Medium C: High						
Assets under credit risk -						
Description		March 31, 2025	March 31, 2024			
A: Low	Loans	18010.89	-			
	Investments	-	-			
	Other financial assets	1777.86	124.00			

	Cash and cash equivalents	6875.57	2848.99			
	Other bank balances	3404.05	422.35			
	Trade receivables	12260.09	6559.22			
Cash and cash equivalents and other bank balances						
Credit risk related to cash and cash equivalents and bank deposits is managed by only accepting highly rated banks and diversifying bank deposits and accounts in different banks.						
Trade receivables						
The Company closely monitors the credit-worthiness of the debtors through internal systems that are configured to define credit limits of customers, thereby, limiting the credit risk to pre-calculated amounts. The Company assesses increase in credit risk on an ongoing basis for amounts receivable that become past due and default is considered to have occurred when amounts receivable become past due one year.						
Other financial assets measured at amortised cost						
Other financial assets measured at amortised cost includes loans and advances, security deposits and other receivables. Credit risk related to these other financial assets is managed by monitoring the recoverability of such amounts continuously, while at the same time internal control system in place ensure the amounts are within defined limits.						
B) Liquidity risk						
Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business, the Company maintains flexibility in funding by maintaining availability under committed facilities. Management monitors rolling forecasts of the Company's liquidity position and cash and cash equivalents on the basis of						

expected cash flows. The Company takes into account the liquidity of the market in which the company operates.						
Maturities of financial liabilities						
The tables below analyze the Company's financial liabilities into relevant maturity of the Company based on their contractual maturities for all non-derivative financial liabilities.						
The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.						
March 31, 2025	Less than 1 year	1-3 year	More than 3 years	Total		
Borrowings	466.33	932.66	3510.46	4909.46		
Lease Liabilities	-	12.70	3307.20	3319.91		
Trade payable	1458.99	-	-	1458.99		
Other financial liabilities	462.20	-	-	462.20		
Total	2387.52	932.66	3510.46	6830.65		
March 31, 2024	Less than 1 year	1-3 year	More than 3 years	Total		
Borrowings	230.10	460.20	1165.72	1856.02		
Lease Liabilities		4.46	976.49	980.95		
Trade payable	9039.62	-	-	9039.62		
Other financial liabilities	406.34	-	-	406.34		
Total	9676.06	460.20	1165.72	11301.98		
Interest rate risk						
i) Liabilities						
The Company's policy is to minimise interest rate cash flow risk exposures on long-term financing. As at March 31, 2025, the Company is exposed to changes in market interest rates through bank borrowings at variable interest rates. The Company's investments in fixed deposits all pay fixed interest rates.						

Interest rate risk exposure						
Below is the overall exposure of the Company to interest rate risk:						
Particulars					March 31, 2025	March 31, 2024
Interest rate on Variable rate borrowings					181.06	215.49
Interest rate on Fixed rate borrowings					-	-
Total borrowings					181.06	215.49
Sensitivity						
Profit or loss is sensitive to higher / lower interest expense from borrowings as a result of changes in interest rates. In case of fixed rate borrowings a change in interest rates at the reporting date would not affect profit or loss.						
Particulars	Effect on profit after tax					
	March 31, 2025	March 31, 2024				
Total borrowings						
- Impact due to increase of 50 basis points*	-24.55	-9.28				
- Impact due to decrease of 50 basis points*	24.55	9.28				
*Holding all other variable constant						
ii) Assets						
The Company's fixed deposits are carried at amortised cost and are fixed rate deposits. They are therefore not subject to interest rate risk as defined in Ind AS 107, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.						
c) Price risk						
Exposure						
The Company's exposure price risk arises from investments held and classified in the balance sheet either as fair value through other comprehensive income or at fair value						

through profit or loss. To manage the price risk arising from investments, the Company diversifies its portfolio of assets.						
The Company does not have any significant investments in equity instruments which create an exposure to price risk.						
40.2 Capital management						
The Company's capital management objectives are:						
- to ensure the Company's ability to continue as a going concern						
- to provide an adequate return to shareholders						
The Company monitors capital on the basis of the carrying amount of equity less cash and cash equivalents and other bank balances as presented on the face of balance sheet.						
Management assesses the Company's capital requirements in order to maintain an efficient overall financing structure while avoiding excessive leverage. This takes into account the subordination levels of the Company's various classes of debt. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares, or sell assets to reduce debt.						
The Company's adjusted net debt to equity ratio as at year end were as follows:						
Particulars			March 31, 2025	March 31, 2024		
Total borrowings			4909.46	1856.02		
Less : cash and cash equivalents			10279.63	3271.34		
Net debt			-5370.17	-1415.32		
Total equity			60462.52	7398.46		
Adjusted net debt to adjusted equity ratio			-0.09	-0.19		
Dividends						
Particulars			March 31, 2025	March 31, 2024		

Equity shares						
(i) Interim Dividend						
For the year ended March 31, 2025 of ` 0.00 per share (excluding tax)		-	-			
For the year ended March 31, 2024 of ` 0.00 per share (excluding tax)		-	-			
(ii) Proposed Dividend						
For the year ended March 31, 2025 of ` 0.00 per share (excluding tax)		-	-			
For the year ended March 31, 2024 of ` 0.00 per share (excluding tax)		-	-			

44. Ratio Analysis:						
Particulars	UOM	Year Ended 31st March, 2025	Year Ended 31st March, 2024	% of variance	Reason for Variance	
(i) Current Ratio:					Increase in mainly due to increase in current assets in current year as compared to last year.	
Current Assets (a)	in Lakhs	36207.81	14414.94	453.39%		
Current Liabilities (b)	in Lakhs	4701.13	10357.30			
Current Ratio (a/b)	Times	7.70	1.39			
a. Items included in Numerator: All financial and non financial current assets						
b. Items included in Denominator: All financial and non financial current liabilities						
(ii) Debt-Equity Ratio:					Decrease in mainly due to increase in Shareholder`s Equity in current year as compared to last year.	
Total Debts (a)	in Lakhs	4909.46	1856.02	-67.63%		
Shareholder`s Equity (b)	in Lakhs	60462.52	7398.46			
Debt-Equity Ratio (a/b)	Times	0.08	0.25			
a. Items included in Numerator : Non current borrowings and current borrowings						
b. Items included in Denominator : Total Equity						
					Increase in mainly due to increase in Earnings available	

(iii) Debt Service Coverage Ratio:					for debt devices in current year as compared to last year.
Earnings available for Debt services (a)	in Lakhs	6200.45	3212.32	106.86%	
Interest + Installments (b)	in Lakhs	418.88	448.91		
Debt Service coverage Ratio (a/b)	Times	14.80	7.16		
a. Items included in Numerator : Earning Before Interest, Depreciation and Amortisation					
b. Items included in Denominator : Total Finance cost (excluding lease finance cost) and Installments					
(iv) Return on Equity Ratio:					Decrease in mainly due to increase in Shareholder`s Equity in current year as compared to last year.
Net Profit after taxes (a)	in Lakhs	5124.91	2717.28	-76.92%	
Equity Shareholder`s fund (b)	in Lakhs	60462.52	7398.46		
Return on Equity Ratio (a/b)	Percentage	8.48%	36.73%		
a. Items included in Numerator : Profit after tax					
b. Items included in Denominator : Total Equity					
(v) Inventory Turnover Ratio:					Inventory Turnover Ratio is decreased due to increase in average invesntory in current year as compared to last year.
Cost of Goods sold (a)	in Lakhs	27691.11	12335.39	-30.54%	
Average Inventory (b)	in Lakhs	7066.06	2186.33		
Inventory Turnover Ratio (a/b)	Times	3.92	5.64		
a. Items included in Numerator : Cost of Goods Sold					
b. Items included in Denominator : Average Traded Inventories					
(vi) Trade Receivables Turnover Ratio(in days):					Since the variance in the ratio is less than 25%, reasons for change are not given.
Average Trade Receivables (a)	in Lakhs	9409.65	3631.97	18.77%	
Sales (b)	in Lakhs	36666.95	16809.00		
Trade Receivables turnover Ratio (a/b)*365	Days	93.67	78.87		
a. Items included in Numerator : Average Trade receivables (including Unbilled revenue)					

b. Items included in Denominator : Total Revenue from Operations						
(vii) Trade Payables Turnover Ratio:(in days)					Decrease in mainly due to decrease in average trade payables in current year as compared to last year.	
Average Trade Payables (a)	in Lakhs	5249.31	9039.62	-75.18%		
Total Purchases (b)	in Lakhs	33670.96	14393.30			
Trade Payables turnover Ratio (a/b)*365	Days	56.90	229.24			
a. Items included in Numerator : Average Trade Payables						
b. Items included in Denominator : Total Purchases						
(viii) Net Capital Turnover Ratio:					Decrease in mainly due to increase in sales in current year as compared to last year.	
Sales (a)	in Lakhs	36666.95	16809.00	-71.91%		
Working Capital (b)	in Lakhs	31506.68	4057.64			
Net Capital Turnover Ratio (a/b)	Times	1.16	4.14			
a. Items included in Numerator : Total Revenue from Operations						
b. Items included in Denominator : Current Assets less Current Liabilities						
(ix) Net Profit Ratio:					Since the variance in the ratio is less than 25%, reasons for change is not given.	
Net Profit after Tax (a)	in Lakhs	5124.91	2717.28	-13.54%		
Sales (b)	in Lakhs	36666.95	16809.00			
Net Profit Ratio (a/b)	Percentage	13.98%	16.17%			
a. Items included in Numerator : Profit after Taxes						
b. Items included in Denominator : Total Income						
(x) Return on Capital Employed:					Decrease is mainly due to increase in capital employed in current year as compared to last year.	
Earnings before Interest and Taxes (a)	in Lakhs	7453.48	3775.26	-60.26%		
Capital Employed (b)	in Lakhs	37313.23	7509.97			
Return on Capital Employed (a/b)	Percentage	19.98%	50.27%			

a. Items included in Numerator : Profit before tax + Interest expense						
b. Items included in Denominator : Total Equity + Total Borrowings + Deferred tax liability						
(xi) Return on Investment:					Increase is mainly due to the increase in income from Investment in current year as compared to last year.	
Income from Investment (a)	in Lakhs	186.71	25.59	51.54%		
Total Investment (b)	in Lakhs	1913.20	397.30			
Return on Investment (a/b)	Percentage	9.76%	6.44%			
a. Items included in Numerator : Interest Income + Dividend Income						
b. Items included in Denominator : Total Investments + Fixed Deposits						

Sensitivity Analysis:		
Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The results of sensitivity analysis is given below:		
Particulars	As at March 31, 2025	As at March 31, 2024
Defined Benefit Obligation (Base)	4.65	1.51
Delta Effect of +1% Change in Rate of Discounting	-0.38	-0.18
Delta Effect of -1% Change in Rate of Discounting	0.44	0.22
Delta Effect of +1% Change in Rate of Salary Increase	0.44	0.22
Delta Effect of -1% Change in Rate of Salary Increase	-0.38	-0.19
Delta Effect of +1% Change in Rate of Employee Turnover	-0.14	-0.03
Delta Effect of -1% Change in Rate of Employee Turnover	0.14	0.03
The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.		
The sensitivity analysis presented above may not be representative of the actual change in the Defined Benefit Obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.		
Furthermore, in presenting the above sensitivity analysis, the present value of the Defined Benefit Obligation has been calculated using the projected unit credit method at the end of the reporting period,which is the same method as applied in calculating the Defined Benefit Obligation as recognised in the balance sheet.		

There was no change in the methods and assumptions used in preparing the sensitivity analysis from prior years.

46. The Company uses an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the accounting software except for the changes that can be made at the database level to log any direct data changes and at application layer for the accounting software used for maintaining the books of account relating to Fixed Assets Register throughout the year. The integration of Fixed Assets Register with the company's accounting software is under development and hence the audit trail (edit log) is not enabled to that extent. Further, there is no instance of audit trail feature being tampered with in respect of the accounting software where such feature is enabled. Additionally, the audit trail of relevant prior years has been preserved for record retention to the extent it was enabled and recorded in those respective years by the Company as per the statutory requirements for record retention.

The company has entered into the transactions with the vendors who were registered under the MSME Act, 2006. Out of these vendors, the company has identified some vendors in whose case the payment was delayed beyond the appointed date and accordingly interest is payable as per the provisions of Section 16 of the MSME Act, 2006. However, the said vendors have not demanded any interest on delayed payments during the year nor till the date of reporting and hence no provision has been made in the standalone financial statements since there is no constructive obligation in respect of the probable outflow of interest payment.

47. Additional Regulatory information pursuant to the provisions of Schedule III of The Companies Act, 2013

(i) During the year, the company has not owned any immovable properties whose title deeds are not held in the name of the company.

(ii) During the year, the company has not hold any investment property..

(iii) During the year, company has not revalued any Property, Plant and Equipment.

(iv)The Company has not granted any loan or advance in nature of loan to promoters, directors, key managerial personnel and related parties as defined under the Companies Act, 2013 either severally or jointly with any other person that is (a) repayable on demand; or (b) without specifying any terms or period of repayment

(v) During the year the company has been sanctioned working capital from banks and financial institutions on the basis of security of its current assets. However, the Company has not utilized such limits at any time during the year and, accordingly, has not filed any quarterly returns or statements with such banks or financial institutions and therefore, there is no requirement to reconcile the same with books of accounts of the company.

(vi) During the year, the company is not declared as wilful defaulter by any bank or financial Institution or other lender.

(vii) Based on the information available with the Company, there are no transactions with struck off companies.

(viii) Auditor`s Remuneration:

Particulars	3/31/2025	3/31/2024
As Statutory Auditor	4.00	2.00
As Tax Auditor and consultant	1.42	1.42

(ix) Disclosure relating to Corporate Social Responsibility (CSR)

Particulars	3/31/2025	3/31/2024				
Amount Required to be spent by the company during the year	28.52	5.69				
Amount of expenditure incurred	27.64	7.00				
Amount of set off of excess CSR contribution made in previous years	1.31	-				
Shortfall at the end of the year			-	-		
Total of previous years shortfall			-	-		
Reason for shortfall	NA	NA				
Contribution to a section 8 company controlled by the company in relation to CSR expenditure	27.64	7.00				
The contribution to a section 8 Company controlled by the company has been used for following activities:						
(i) Promoting Education.						
(ii) Promoting health care including preventinve health care.						
(iii) Setting up homes and hostels for women and orphans.						
(iv) Setting up old age homes, day care centres and such other facilities for senior citizens.						
(v) Welfare of the schedule caste, tribes, other backward classes, minorities and women.						
48. The Code on Social Security, 2020						
The Code on Social Security 2020 (`Code`) has been notified in the Official Gazette on September 29, 2020. The Code is not yet effective and related rules are yet to be notified. Impact if any of the change will be assessed and recognized in the period in which said Code becomes effective and the rules framed thereunder are notified.						
49.Other statutory requirement						
(i) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Group for holding any Benami property.						
(ii) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.						
(iii) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.						
(iv) No funds have been advanced / loaned / invested (from borrowed funds or from share premium or from any other sources / kind of funds) by the Company to any other person(s) or entity(ies), including foreign entities (Intermediaries), with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries. No funds have been received by the Company from any person(s) or entity(ies), including foreign entities (Funding Parties), with the understanding (whether recorded in writing or otherwise) that the Company shall (i) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.						
(v) The Company is in compliance with the number of layers prescribed under clause						

(87) of section 2 of the Companies Act, 2013 read with the Companies (Restriction on number of Layers) Rules, 2017 (as amended).						
(vii) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.						
(vii) No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year. Hence, the requirements of disclosure of effect of such Scheme of Arrangements in the books of account in accordance with the Scheme and in accordance with accounting standards are not applicable.						
50. Significant Events after the Reporting Period						
There are no significant adjusting events that occurred subsequent to the reporting period other than the events disclosed in the relevant notes.						
51. Approval of Standalone Financial Statements						
The financial statements were approved for issue by the Board of Directors on May 13, 2025.						
52.The figures for the corresponding previous year have been regrouped / reclassified wherever necessary, to make them comparable.						

[611800] Notes - Revenue

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (66) [See below]	As Attached

Textual information (66)

Disclosure of revenue [Text Block]

Revenue recognition:

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts and other incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes or other amounts collected from customers in its capacity as an agent. If the consideration in a contract includes a variable amount, the Company estimates the amount of consideration to which it will be entitled in exchange for transferring the goods to the customer. The variable consideration is estimated at contract inception and constrained until it is highly probable that a significant revenue reversal in the amount of cumulative revenue recognised will not occur when the associated uncertainty with the variable consideration is subsequently resolved.

The accounting policies for the specific revenue streams of the Company are summarised below:

The Company's contracts with customers for the sale of power plant generally include one performance obligation satisfied over a period of time. Revenue from sale of solar power plant is recognized over time based on output method where direct measurements of value to the customer based on milestones reached to date. The company's contracts with customers for sale of power generally include one performance obligation. Revenue from sale of power is recognized when there is actual transmission of power and considerable certainty for recoverability of the revenue exists once the electricity is supplied to the customers.The Company recognises the revenue from sale of power as unbilled revenue on monthly basis and the same is settled after the Company receives the confirmation from regulatory authorities and the customer in respect of the actual units transmitted and thereafter the actual Invoice is raised to the customer and the same is settled against the unbilled revenue recognised for the said customer. Revenue from the end of the last billing to the Balance Sheet date is recognized as unbilled revenues. The Company's contracts with customers for the sale of goods generally include one performance obligation. Revenue from the sale of goods is recognised at the point in time when control of the asset is transferred to the customers, which generally coincide with the delivery of the goods. The transaction price has been adjusted for significant financing component, if any and the adjustment is accounted as finance cost. The difference between the revenue recognised and amount invoiced has been presented as deferred revenue/unbilled revenue. Revenue from Engineering, procurement and construction services (net of reversals/credits) is recognised on completion of performance obligation under the contract with the customer. Revenue from Services rendered is recognised when the work is performed as per the terms of agreement. Interest Income is accrued on a time basis at Effective Interest Rate (EIR). Interest income is included in other income in the Statement of Profit and Loss.

Contract Balances:

Contract assets

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

Trade receivables

A receivable represents the Company's right to an amount of consideration that is unconditional i.e.

only the passage of time is required before payment of consideration is due.

Contract liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. Contract liabilities are recognised as revenue when the Company performs obligations under the contract.

[612400] Notes - Service concession arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	Textual information (67) [See below]	As Attached
Disclosure of defined benefit plans [TextBlock]	Textual information (68) [See below]	As Attached
Whether there are any defined benefit plans	No	No

Textual information (67)

Disclosure of employee benefits [Text Block]

Employee Benefit Plan:Defined Benefit Plan:

The Company operates a defined benefit gratuity plan in India, which requires contributions to be made to a separately administered fund. However, the company has not made any such contributions during the year. The cost of providing benefits under the defined benefit plan is based on an independent actuarial valuation carried out using the projected unit credit method.

Defined benefit costs in the nature of current and past service cost and net interest expense or income are recognised in the Statement of Profit and Loss in the period in which they occur. Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit and loss in subsequent periods. Past service cost is recognised in statement of profit and loss in the period of a plan amendment.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as a charge to the capital work-in-progress till the capitalisation of the projects otherwise the same is charged to the Statement of Profit and Loss. - Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and - Net interest expense or income.

Defined Contribution Plan:

Retirement benefit in the form of Provident Fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as a charge to the Statement of Profit and Loss for the period in which the contributions to the respective funds accrue.

Short Term Employee benefits:

Short-term employee benefits obligations, if any are recognised at an undiscounted amount is charged to the Statement of Profit and Loss for the period in which the related services are received.

Textual information (68)

Disclosure of defined benefit plans [Text Block]

45. Employee Benefit Plans:		
Defined Contribution Plans:		
The Company makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Company's contribution is recognized as an expense in the statement of profit and loss during the period in which the employee renders the related service. The amount recognized as an expense towards contribution to provident fund for the year aggregated to Rs. 10.16 Lakhs (Rs. 1.01 Lakhs). The amount recognised as an expense towards contribution to ESI for the year aggregated to Rs. 0.12 Lakhs (Rs. 0.01 Lakhs). Company adopted Indian Accounting Standard 19 "Employee Benefits" ('IND AS 19') as specified in Rule 7 of the Companies (Accounts) Rules, 2014.		
Defined Benefit Plans:		
The Company operates a defined benefit plan (the Gratuity plan) covering eligible employees, which provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The Company has a defined benefit gratuity plan (unfunded) and is governed by the Payment of Gratuity Act, 1972. Under the Act, every employee who has completed at least five year of service is entitled to gratuity benefits on departure at 15 days salary (last drawn salary) for each completed year of service. The scheme is unfunded.		
Particulars	As at March 31, 2025	As at March 31, 2024
i. Reconciliation of Opening and Closing Balances of Defined Benefit Obligation		
Liability at the beginning of the Year	1.51	-
Interest Cost	0.11	-
Current Service Cost	7.65	1.51
Past Service Cost	-	-
Re-measurement (or Actuarial) (gain) / loss arising from:		
change in demographic assumptions	-	-
change in financial assumptions	0.17	-
experience variance (i.e. Actual experiences assumptions)	-4.79	-
Present Value of Defined Benefits Obligation at the end of the Year	4.65	1.51
ii. Reconciliation of Opening and Closing Balances of the Fair value of Plan Assets		
Fair Value of Plan assets at the beginning of the Year	-	-
Investment Income	-	-
Return on plan asset excluding amount recognised in net interest expenses	-	-
Contributions	-	-

Fair Value of Plan assets at the end of the Year	-	-
iii. Reconciliation of the Present value of defined benefit obligation and Fair value of plan assets		
Present Value of Defined Benefits Obligation at the end of the Year	4.65	1.51
Fair Value of Plan assets at the end of the Year	-	-
Net (Liability) recognized in balance sheet as at the end of the year	4.65	1.51
iv. Gratuity Cost for the Year		
Interest Cost	0.11	-
Current Service Cost	7.65	1.51
Past Service Cost	-	-
Investment Income	-	-
Net Gratuity cost in statement of Profit and Loss account	7.76	1.51
v. Other Comprehensive income		
Actuarial (gains)	-	0.00
change in demographic assumptions	-	-
change in financial assumptions	0.17	-
experience variance (i.e. Actual experiences assumptions)	-4.79	-
Return on plan asset excluding amount recognised in net interest expenses	-	-
Components of defined benefit costs recognised in other comprehensive income	-4.62	-
vi. Actuarial Assumptions		
Demographic Assumptions		
Mortality Rate:	Indian Assured Lives Mortality 2012-14 (Urban)	Indian Assured Lives Mortality 2012-14 (Urban)
Retirement Rate:	60 years	60 years
Attrition Rate:	5.00% p.a. for all service groups.	5.00% p.a. for all service groups.
Financial Assumptions		
Discount Rate (per annum)	6.79% p.a. (Indicative G.Sec referenced on 28-03-2025)	7.23% p.a. (Indicative G.Sec referenced on 28-03-2024)

Salary Escalation Rate:	6.00%	6%

[612800] Notes - Borrowing costs

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

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

Key managerial personnels and directors [Axis]	Director1	Director2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	PATEL FARUK	MOHMED SOHIL YUSUFBHAI DABHOYA
Director identification number of key managerial personnel or director	00414045	07112947
Date of birth of key managerial personnel or director	24/03/1972	21/06/1983
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Matriculation from Gujarat Secondary & Higher Secondary Education Board	
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[612200] Notes - Leases

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (69) [See below]	As Attached
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (70) [See below]	As Attached
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	36,666.95	16,809
Revenue from sale of services	0	0
Total revenue from operations other than finance company	36,666.95	16,809
Total revenue from operations	36,666.95	16,809
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (71) [See below]	As Attached
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	186.71	26.24
Total interest income on current investments	186.71	26.24
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	186.71	26.24
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, non-current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	41.91	28.75
Total other non-operating income	41.91	28.75
Total other income	228.62	54.99
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (72) [See below]	As Attached
Interest expense [Abstract]		
Other interest charges	181.06	215.49
Total interest expense	181.06	215.49
Other borrowing costs	282.41	41.05
Total finance costs	463.47	256.54
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (73) [See below]	As Attached
Salaries and wages	157.48	50.36

Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	10.7	1.06
Total contribution to provident and other funds	10.7	1.06
Employee share based payment [Abstract]		
Employee share based payment- Equity settled	0	0
Total employee share based payment	0	0
Gratuity	7.76	1.51
Total employee benefit expense	175.94	52.93
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (74) [See below]	As Attached
Depreciation expense	395.78	191.96
Total depreciation, depletion and amortisation expense	395.78	191.96
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (75) [See below]	As Attached
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	77.65	26.63
Repairs to building	0.62	0.68
Repairs to machinery	0	0
Insurance	1.15	15.34
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	0	0
Total rates and taxes excluding taxes on income	0	0
Travelling conveyance	0.85	0.02
Legal professional charges	30.44	16.2
Directors sitting fees	0	0
Donations subscriptions	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	5.42	3.42
Total payments to auditor	5.42	3.42
CSR expenditure	27.63	7.8
Miscellaneous expenses	2,119.5	1,051.84
Total other expenses	2,263.26	1,121.93
Current tax [Abstract]		
Current tax pertaining to current year	1,298.89	717.17
Total current tax	1,298.89	717.17

Textual information (69)

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

28. Cost of material consumed		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Raw Material		
Opening	3522.02	850.63
Purchase	33670.96	14393.30
Closing	10610.10	3522.02
	26582.89	11721.90
Details of Raw Material		
Particulars	3/31/2025	3/31/2024
Captive Power Plants sold	26582.89	11721.90
	26582.89	11721.90
29. Purchase of Stock-in-Trade		
(All the figures are in Lakhs)		
	3/31/2025	3/31/2024
Stock in Trade		-
Purchase Power Units	24.24	-
	24.24	0.00

34. Exceptional Items		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Prior Period Expenses	75.22	-
	75.22	-
35. Current tax		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Provision For Income Tax	1298.89	717.17
	1298.89	717.17

36. Deferred Tax		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Deferred Tax	490.98	84.27
	490.98	84.27
37. Items that will not be reclassified to profit or loss		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Defined benefit obligation	4.62	-
	4.62	-
38. Income tax relating to items that will not be reclassified		
(All the figures are in Lakhs)		
Particulars	3/31/2025	3/31/2024
Deferred Tax	1.16	-
	1.16	-

Textual information (70)

Disclosure of notes on revenue from operations explanatory [Text Block]

26. Revenue from operation		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Sale of products		
Sale of power plant	35041.77	15851.61
Sale of power and services	1625.18	957.39
	36666.95	16809.00

Textual information (71)

Disclosure of notes on other income explanatory [Text Block]

27. Other income		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Interest		
Interest income	186.71	26.24
Miscellaneous		
Scrap Sales	5.47	1.37
Gain on Redumption of Mutual Fund	-	18.50
Insurance Claim Received	34.73	7.75
Rate difference / Discount/ Misc. income	1.71	1.13
	228.62	54.99

Textual information (72)

Disclosure of notes on finance cost explanatory [Text Block]

31. Finance Costs		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Lease Finance Cost	274.69	37.72
Interest Charges	181.06	215.49
Other Finance Charges	7.72	3.32
	463.47	256.54

Textual information (73)

Disclosure of notes on employee benefit expense explanatory [Text Block]

30. Employee benefit expense		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Salaries, Wages & Bonus*	157.48	50.36
Contribution to Gratuity	7.76	1.51
Contribution to Provident Fund, ESIC & labour fund	10.70	1.06
	175.94	52.93
* Includes ESOP expense of Rs 40.42 lakhs for the equity shares granted of the parent company based on group equity settled share based payment.		

Textual information (74)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

32. Depreciation and amortisation expense		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Depreciation & Amortisation	395.78	191.96
	395.78	191.96

Textual information (75)

Disclosure of notes on other expenses explanatory [Text Block]

33. Other Expenses		
(All the figures are in Lakhs)		
Particulars	31-03-2025	31-03-2024
Manufacturing Service Costs Expenses		
Evacuation and Infrastructure expenses	533.04	270.38
Other Manufacturing Costs	376.90	172.66
Cross Subsidy Surcharge	174.05	170.45
Rent Rates and Taxes	77.65	26.63
Auditors Remuneration	5.42	3.42
Legal and Professional Charges	30.44	16.20
Insurance Expenses	1.15	15.34
Travelling Conveyance	0.85	0.02
Repairs & Maintainnence Exp	0.62	0.68
CSR and Donation Subscriptions	27.64	7.80
Information Technology Expenses	0.57	0.00
Other Administrative and General Expenses	245.85	80.58
Royalty Expense	711.96	333.80
Selling Distribution Expenses	77.12	23.98
	2263.26	1121.94

[613200] Notes - Cash flow statement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	10,279.63	3,271.34	354.83
Cash and cash equivalents	10,279.63	3,271.34	
Income taxes paid (refund), classified as operating activities	1,971.94	362.38	
Total income taxes paid (refund)	1,971.94	362.38	

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	1.16	0
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	0	0
Total aggregated income tax relating to components of other comprehensive income	1.16	0
Changes in inventories of stock-in-trade	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-75.22	0
Total exceptional items	-75.22	0
Details of nature of exceptional items	Prior Period Expenses	Prior Period Expenses
Domestic sale manufactured goods	36,666.95	16,809
Total domestic turnover goods, gross	36,666.95	16,809
Total revenue from sale of products	36,666.95	16,809
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	73,916.63	16,901.76
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement [TextBlock]	Textual information (76) [See below]	As Attached
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (76)

Disclosure of fair value measurement [Text Block]

39. FAIR VALUE DISCLOSURES						
i) Financial instruments by category						
Particulars						
	As at March 31, 2025			As at March 31, 2024		
Financial assets	FVTPL	FVOCI	AMORTISED COST	FVTPL	FVOCI	AMORTISED COST
Loans	-	-	18010.89			-
Trade receivables	-	-	12260.09	-	-	6559.22
Cash and cash equivalents	-	-	6875.57	-	-	2848.99
Other bank balances	-	-	3404.05			422.35
Other financial assets	-	-	1777.86	-	-	124.00
Total	-	-	42328.47	-	-	9954.55
Financial liabilities						
Borrowings	-	-	4909.46	-	-	1856.02
Lease Liabilities	-	-	3319.91	-	-	980.95
Trade payable	-	-	1458.99	-	-	9039.62
Other financial liabilities	-	-	462.20	-	-	406.34
Total	-	-	10150.56	-	-	12282.93
i) Fair values hierarchy						
Financial assets and financial liabilities measured at fair value in the balance sheet are categorized into three levels of fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:						
Level 1: Quoted prices (unadjusted) in active markets for financial instruments.						
Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which						

maximize the use of observable market data rely as little as possible on entity specific estimates.						
Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.						
Financial assets and liabilities measured at fair value - recurring fair value measurements						
March 31, 2025	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
March 31, 2024	Level 1	Level 2				
Financial assets						
-	-	-				
Total financial assets	-	-				
Valuation process and technique used to determine fair value						
(i) The fair value of investments in government securities and quoted equity shares is based on the current bid price of respective investment as at the balance sheet date.						
(ii) The fair value of investments in mutual fund units is based on the net asset value (NAV) as stated by the issuers of these mutual fund units in the published statements as at the Balance Sheet date. NAV represents the price at which the issuer will issue further units of mutual fund and the price at which issuers will redeem such units from the investors.						
(iii) In order to arrive at the fair value of unquoted investments, the company obtains independent valuations. The techniques used by the valuer are as follows: a) Asset approach - Net assets value method b) Income approach						

- Discounted cash flows ("DCF") method c) Market approach - Enterprise value/Sales multiple method						
Derivative financial assets:						
The Company has not entered into derivative financial instruments.						
(ii) Fair value of instruments measured at amortised cost						
Particulars	Level	March 31, 2025	March 31, 2024			
		Carrying value	Fair value	Carrying value	Fair value	
Financial assets						
Loans	Level 3	18010.89	18010.89		-	-
Trade Receivables	Level 3	12260.09	12260.09	6559.22	6559.22	
Other financial assets	Level 3	1777.86	1777.86	124.00	124.00	
Total Financial assets		32048.84	32048.84	6683.22	6683.22	
Financial liabilities						
Borrowings	Level 3	4909.46	4909.46	1856.02	1856.02	
Lease Liabilities	Level 3	3319.91	3319.91	980.95	980.95	
Trade payable	Level 3	1458.99	1458.99	9039.62	9039.62	
Other financial liabilities	Level 3	462.20	462.20	406.34	406.34	
Total Financial liabilities		10150.56	10150.56	12282.93	12282.93	
The management assessed that security deposits, loan to related parties, trade receivables, other financial assets and other financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:						

(i) Long-term fixed-rate and variable-rate receivables are evaluated by the Company based on parameters such as interest rates, individual creditworthiness of the customer and other market risk factors. Based on this evaluation, allowances are taken into account for the expected credit losses of these receivables.						
(ii) All the other long term borrowing facilities availed by the Company are variable rate facilities which are subject to changes in underlying Interest rate indices. Further, the credit spread on these facilities are subject to change with changes in Company's creditworthiness. The management believes that the current rate of interest on these loans are in close approximation from market rates applicable to the Company. Therefore, the management estimates that the fair value of these borrowings are approximate to their respective carrying values.						

[613300] Notes - Operating segments

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

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

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

Categories of related parties [Axis]	Parent [Member]	
Related party [Axis]	KPIGREENENERGYLIMITED	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	KPI GREEN ENERGY LIMITED	KPI GREEN ENERGY LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	L40102GJ2008PLC083302	L40102GJ2008PLC083302
Description of nature of transactions with related party	Attached	Attached
Description of nature of related party relationship	Holding company	Holding company
Related party transactions [Abstract]		
Purchases of goods related party transactions	25,971.53	2,661.72
Other related party transactions income	3,596.63	10,785.44
Other related party transactions contribution received	0	3,596.63
Outstanding balances for related party transactions [Abstract]		
Amounts receivable related party transactions	0	1,311.8
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of related party [TextBlock]	Textual information (77) [See below]	As Attached
Name of parent entity	KPI GREEN ENERGY LIMITED	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (78) [See below]	As Attached
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (77)

Disclosure of related party [Text Block]

43. Related Party Transactions						
Holding Company Incorporated in India						
Name of Holding Company	Holding as at March 31, 2025	Holding as at March 31, 2024				
	No. of Shares	% of Holding	No. of Shares			
KPI GREEN ENERGY LIMITED	28562696	65.86%	5350000	% of Holding 100%		
Other Related Parties						
Name of Entity	Nature of Relationship					
KPIG Energia Private Limited	Entity in which KMP is having controlling interest					
KPark Sunbeat Private Limited	Entity in which KMP is having controlling interest					
Miyani Power Infra Llp	Entity in which KMP is having controlling interest					
Quyosh Energia Private Limited	Entity in which KMP is having controlling interest					
KPgenix Sunray Private Limited	Entity in which KMP is having controlling interest					
KPIG Renewables Private Limited	Entity in which KMP is having controlling interest					
KP Green Engineering Limited (Foremerly Known as KP Builcon Private Limited)	Entity in which KMP is having controlling interest					
	Entity in which					

KP Sor-Urja Limited	KMP is having controlling interest
KP Human Development Foundation	Entity in which KMP is having controlling interest
Faaiz Money Changer Private Limited	Entity in which KMP is having controlling interest
KPEV Charging Private Limited	Entity in which KMP is having controlling interest
Bharuchi Vahora Patel Surat Federation (Director resigned on 20.03.2025)	Entity in which KMP is having controlling interest
Solwaves Energia Private Limited	Entity in which KMP is having controlling interest
KPzon Energia Private Limited	Entity in which KMP is having controlling interest
KPsun Krag Private Limited	Entity in which KMP is having controlling interest
Renewable Minds Llp	Entity in which KMP is having controlling interest
K.P. Energy Limited	Entity in which KMP is having controlling interest
K.P Energy Mahua Windfarms Private Limited	Entity in which KMP is having controlling interest
Wind Farm Developers Private Limited	Entity in which KMP is having controlling interest
Ungarn Renewable Energy Private Limited	Entity in which KMP is having controlling interest
Evergreen Mahuva Windfarms Private Limited	Entity in which KMP is having controlling interest
HGV DTL Transmission Projects Private Limited	Entity in which KMP is having controlling interest

VG DTL Transmission Projects Private Limited	Entity in which KMP is having controlling interest			
KP Energy Oms Limited	Entity in which KMP is having controlling interest			
Mahuva Power Infra Llp	Entity in which KMP is having controlling interest			
Manar Power Infra Llp	Entity in which KMP is having controlling interest			
Belampar Power Infra Llp	Entity in which KMP is having controlling interest			
Hajipir Renewable Energy Llp	Entity in which KMP is having controlling interest			
Vanki Renewable Energy Llp	Entity in which KMP is having controlling interest			
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	Entity in which KMP is having controlling interest			
Haveliwala and Sons				Entity in which KMP is having controlling interest
Azran venture consultancy LLP				Entity in which KMP is having controlling interest
Chooseme Venture Consultancy LLP				Entity in which KMP is having controlling interest
Itzan Venture Consultancy LLP				Entity in which KMP is having controlling interest
Raynott Venture Consultancy LLP				Entity in which KMP is having controlling interest
Skylinar Venture Consultany LLP				Entity in which KMP is having controlling interest
KPF Healthcare LLP				Entity in which KMP is having controlling

				interest		
Varisity Venture Consultancy LLP				Entity in which KMP is having controlling interest		
KPF Green Hydrogen & Ammonia Technology Pvt Ltd				Entity in which KMP is having controlling interest		
KPI Green Hydrogen and Amonia Private Limited (Formerly known as KPI Green Hydrogen Private Limited)			Entity in which KMP is having controlling interest			
World Bharuchi Vahora Federation				Entity in which KMP is having controlling interest		
KPAF AEROTECH LLP				Entity in which KMP is having controlling interest		
Gulammahmad Alibhai Patel				Relative of KMP		
Rashida Patel				Relative of KMP		
Aayesha Patel				Relative of KMP		
Vahida Patel				Relative of KMP		
Umar Patel				Relative of KMP		
Zara Patel				Relative of KMP		
Shabnam Mohammed Sohel Dabhoya				Relative of KMP		
Yousufbhai N Dabhoya				Relative of KMP		
Hamidabibi Yusufbhai Dabhoya				Relative of KMP		
Arifa Salim Yahoo				Relative of KMP		
Zuveriyah Kadva				Relative of KMP		
Affan Faruk patel				Relative of KMP		
Hassan Faruk patel				Relative of KMP		
Salim Suleman Yahoo				Chief Financial Officer of Holding company		

Key Management Personnel						
Name of the KMP	Designation					
Farukbhai Gulambhai Patel	Director					
Mohmed Sohil Yusuf Dabhoya	Director					
Rajvi Upadhayay	Company secretary					
The details of amounts due to or due from related parties as at March 31, 2025 and March 31, 2024						
Particulars	As at 31st March, 2025	As at 31st March, 2024				
Deemed Capital Contribution						
KPI Green Energy Limited (Interest free loan from holding company)		3596.63				
KPI Green Energy Limited (Issuance of ESOP for shares of holding company)	40.42					
Advance to Supplier						
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	-	5.89				
Loans & Advances Given						
Renewable Minds Llp	569.91			-		
KPI Green Energy Limited	17440.98					
Deposit received						
KP Energy Limited		250.00	-			
Sundry Creditors						
Farukbhai Gulambhai Patel	46.25	230.12				
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	746.22	1345.56				
K P Energy Limited		488.97	-			
KPI Green Energy Limited	-	1311.80				
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	16.68	-				

Sundry Debtors				
KPIG Energia Private Limited	39.98	1068.95		
K P ENERGY LTD		1.80	-	
KPI Green Energy Limited	-	-		
The details of the related-party transactions entered into by the company, for the years ended March 31, 2025 and March 31, 2024 are as follows :				
Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024		
Purchase				
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	420.52	1368.90		
KPI Green Energy Limited	25971.53	2661.72		
K P Energy Limited	88.65	421.53		
Purchase of capital goods				
KPI Green Energy Limited	216.09			
K P Energy Limited	527.85			
KPARK SUNBEAT PRIVATE LIMITED	0.93			
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	608.84			
Operation and maintenance Expense				
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	25.45	4.43		
Amount Given for CSR Activity				
KP Human Development Foundation	27.64	7.00		
Royalty Expense				
Farukbhai Gulambhai Patel	711.96	333.80		
Loans Given				
KPI Green Energy Limited	27689.47			-

Renewable Minds Llp	567.00			-
Loans recevied back				
KPI Green Energy Limited	10248.49			
Deposit Received				
KP Energy Limited		250.00	-	
Deemed investments (Amount recevied)				
KPI Green Energy Limited	-	6541.22		
Deemed investments (Amount repaid)				
KPI Green Energy Limited	3596.63	4244.22		
Deemed investments (Issuance of ESOP for shares of holding company)				
KPI Green Energy Limited		40.42		
Interest Income				
Renewable Minds Llp	3.23			-
Sales				
KPIG Energia Private Limited	-	1068.95		
K P ENERGY LTD	1816.95	-		
KPI GREEN OMS PRIVATE LIMITED	1.29	-		

Textual information (78)

Disclosure of transactions between related parties [Text Block]

43. Related Party Transactions						
Holding Company Incorporated in India						
Name of Holding Company	Holding as at March 31, 2025	Holding as at March 31, 2024				
	No. of Shares	% of Holding	No. of Shares			
KPI GREEN ENERGY LIMITED	28562696	65.86%	5350000	% of Holding 100%		
Other Related Parties						
Name of Entity	Nature of Relationship					
KPIG Energia Private Limited	Entity in which KMP is having controlling interest					
KPark Sunbeat Private Limited	Entity in which KMP is having controlling interest					
Miyani Power Infra Llp	Entity in which KMP is having controlling interest					
Quyosh Energia Private Limited	Entity in which KMP is having controlling interest					
KPgenix Sunray Private Limited	Entity in which KMP is having controlling interest					
KPIG Renewables Private Limited	Entity in which KMP is having controlling interest					
KP Green Engineering Limited (Foremerly Known as KP Builcon Private Limited)	Entity in which KMP is having controlling interest					
	Entity in which					

KP Sor-Urja Limited	KMP is having controlling interest
KP Human Development Foundation	Entity in which KMP is having controlling interest
Faaiz Money Changer Private Limited	Entity in which KMP is having controlling interest
KPEV Charging Private Limited	Entity in which KMP is having controlling interest
Bharuchi Vahora Patel Surat Federation (Director resigned on 20.03.2025)	Entity in which KMP is having controlling interest
Solwaves Energia Private Limited	Entity in which KMP is having controlling interest
KPzon Energia Private Limited	Entity in which KMP is having controlling interest
KPsun Krag Private Limited	Entity in which KMP is having controlling interest
Renewable Minds Llp	Entity in which KMP is having controlling interest
K.P. Energy Limited	Entity in which KMP is having controlling interest
K.P Energy Mahua Windfarms Private Limited	Entity in which KMP is having controlling interest
Wind Farm Developers Private Limited	Entity in which KMP is having controlling interest
Ungarn Renewable Energy Private Limited	Entity in which KMP is having controlling interest
Evergreen Mahuva Windfarms Private Limited	Entity in which KMP is having controlling interest
HGV DTL Transmission Projects Private Limited	Entity in which KMP is having controlling interest

VG DTL Transmission Projects Private Limited	Entity in which KMP is having controlling interest			
KP Energy Oms Limited	Entity in which KMP is having controlling interest			
Mahuva Power Infra Llp	Entity in which KMP is having controlling interest			
Manar Power Infra Llp	Entity in which KMP is having controlling interest			
Belampar Power Infra Llp	Entity in which KMP is having controlling interest			
Hajipir Renewable Energy Llp	Entity in which KMP is having controlling interest			
Vanki Renewable Energy Llp	Entity in which KMP is having controlling interest			
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	Entity in which KMP is having controlling interest			
Haveliwala and Sons				Entity in which KMP is having controlling interest
Azran venture consultancy LLP				Entity in which KMP is having controlling interest
Chooseme Venture Consultancy LLP				Entity in which KMP is having controlling interest
Itzan Venture Consultancy LLP				Entity in which KMP is having controlling interest
Raynott Venture Consultancy LLP				Entity in which KMP is having controlling interest
Skylinar Venture Consultany LLP				Entity in which KMP is having controlling interest
KPF Healthcare LLP				Entity in which KMP is having controlling

				interest		
Varisity Venture Consultancy LLP				Entity in which KMP is having controlling interest		
KPF Green Hydrogen & Ammonia Technology Pvt Ltd				Entity in which KMP is having controlling interest		
KPI Green Hydrogen and Amonia Private Limited (Formerly known as KPI Green Hydrogen Private Limited)			Entity in which KMP is having controlling interest			
World Bharuchi Vahora Federation				Entity in which KMP is having controlling interest		
KPAF AEROTECH LLP				Entity in which KMP is having controlling interest		
Gulammahmad Alibhai Patel				Relative of KMP		
Rashida Patel				Relative of KMP		
Aayesha Patel				Relative of KMP		
Vahida Patel				Relative of KMP		
Umar Patel				Relative of KMP		
Zara Patel				Relative of KMP		
Shabnam Mohammed Sohel Dabhoya				Relative of KMP		
Yousufbhai N Dabhoya				Relative of KMP		
Hamidabibi Yusufbhai Dabhoya				Relative of KMP		
Arifa Salim Yahoo				Relative of KMP		
Zuveriyah Kadva				Relative of KMP		
Affan Faruk patel				Relative of KMP		
Hassan Faruk patel				Relative of KMP		
Salim Suleman Yahoo				Chief Financial Officer of Holding company		

Key Management Personnel						
Name of the KMP	Designation					
Farukbhai Gulambhai Patel	Director					
Mohmed Sohil Yusuf Dabhoya	Director					
Rajvi Upadhayay	Company secretary					
The details of amounts due to or due from related parties as at March 31, 2025 and March 31, 2024						
Particulars	As at 31st March, 2025	As at 31st March, 2024				
Deemed Capital Contribution						
KPI Green Energy Limited (Interest free loan from holding company)		3596.63				
KPI Green Energy Limited (Issuance of ESOP for shares of holding company)	40.42					
Advance to Supplier						
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	-	5.89				
Loans & Advances Given						
Renewable Minds Llp	569.91			-		
KPI Green Energy Limited	17440.98					
Deposit received						
KP Energy Limited		250.00	-			
Sundry Creditors						
Farukbhai Gulambhai Patel	46.25	230.12				
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	746.22	1345.56				
K P Energy Limited		488.97	-			
KPI Green Energy Limited	-	1311.80				
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	16.68	-				

Sundry Debtors				
KPIG Energia Private Limited	39.98	1068.95		
K P ENERGY LTD		1.80	-	
KPI Green Energy Limited	-	-		
The details of the related-party transactions entered into by the company, for the years ended March 31, 2025 and March 31, 2024 are as follows :				
Particulars	Year ended 31st March, 2025	Year ended 31st March, 2024		
Purchase				
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	420.52	1368.90		
KPI Green Energy Limited	25971.53	2661.72		
K P Energy Limited	88.65	421.53		
Purchase of capital goods				
KPI Green Energy Limited	216.09			
K P Energy Limited	527.85			
KPARK SUNBEAT PRIVATE LIMITED	0.93			
KP Green Engineering Limited (Foremerly Known as KP Buildcon Private Limited)	608.84			
Operation and maintenance Expense				
KPI Green OMS Private Limited (formerly Known as M81 Technologies Pvt Ltd)	25.45	4.43		
Amount Given for CSR Activity				
KP Human Development Foundation	27.64	7.00		
Royalty Expense				
Farukbhai Gulambhai Patel	711.96	333.80		
Loans Given				
KPI Green Energy Limited	27689.47			-

Renewable Minds Llp	567.00			-
Loans recevied back				
KPI Green Energy Limited	10248.49			
Deposit Received				
KP Energy Limited		250.00	-	
Deemed investments (Amount recevied)				
KPI Green Energy Limited	-	6541.22		
Deemed investments (Amount repaid)				
KPI Green Energy Limited	3596.63	4244.22		
Deemed investments (Issuance of ESOP for shares of holding company)				
KPI Green Energy Limited		40.42		
Interest Income				
Renewable Minds Llp	3.23			-
Sales				
KPIG Energia Private Limited	-	1068.95		
K P ENERGY LTD	1816.95	-		
KPI GREEN OMS PRIVATE LIMITED	1.29	-		

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

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

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

Classification of CSR spending [Axis]	CSR1	CSR2	CSR3	CSR4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Provided assistance for Mangroove Tree Plantation	Provided assistance for switching to renewable energy	Provided assistance to armed forces veterans, war widows and their dependents	Provided educational assistance to the under-privileged students
Sector in which project is covered	Agro forestry	Conservation of natural resources	Armed forces, veterans, war widows/ dependents	Education
Whether projects or programs undertaken in local area or other	YES	YES	YES	YES
Name of state or union territory where projects or programs was undertaken	Gujarat	Gujarat	Gujarat	Gujarat
Name of district where projects or programs was undertaken	SURAT	SURAT	SURAT	SURAT, BHARUCH
Budget amount outlay project or program wise	7.53	1.21	2	11.79
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	7.53	1.21	2	11.79
Total amount spent on projects or programs	7.53	1.21	2	11.79
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself

Classification of CSR spending [Table] ..(2)

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

Classification of CSR spending [Axis]	CSR5	CSR6
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Provided educational assistance to the differently abled students	Provided Medical Assistance for improvement of health to under-privileged human being
Sector in which project is covered	Special education	Health care
Whether projects or programs undertaken in local area or other	YES	YES
Name of state or union territory where projects or programs was undertaken	Gujarat	Gujarat
Name of district where projects or programs was undertaken	SURAT	SURAT
Budget amount outlay project or program wise	3.1	2
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	3.1	2
Total amount spent on projects or programs	3.1	2
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	By Trusts/Societies/Section 8 company set up by company itself

Disclosure of net profits for last three financial years [Table] ..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2023-24	2022-23	2021-22
Profit before tax of financial year	3,518.72	742.13	17.76
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	3,518.72	742.13	17.78

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

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (79) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (80) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (81) [See below]
Average net profit for last three financial years	1,426.21
Prescribed CSR expenditure	28.52
Amount CSR to be spent for financial year	(A) 27.21
Amount CSR spent for financial year	27.63
Amount spent in local area	27.63
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	0
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0
Details of implementing agency	KP Human Development Foundation

Footnotes

(A) Actual Obligaton for CSR is 28.52 Lakhs Less previous year set off of 1.31 Lakhs So Amount to be spent = 27.21 Lakhs

Textual information (79)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNEXURE-B

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITIES ACTIVITIES (CSR)

FOR FINANCIAL YEAR 2024-25

Brief outline on CSR Policy of the Company:

The Company has always prioritized social and environmental responsibility, consistently engaging in socially responsible activities. We believe that for a company to succeed, it must uphold the highest standards of corporate behavior towards its employees, customers, and the communities it serves.

We define Corporate Social Responsibility (CSR) as the way a company balances its economic, social, and environmental objectives while meeting stakeholder expectations and enhancing shareholder value. To foster a sense of responsibility and contribution among corporate employees, the Company has established a CSR policy aimed at benefiting various groups, including children, women, the uneducated, and the unemployed. Consequently, the Company executes its CSR activities and projects both directly and through its implementation agency, KP Human Development Foundation.

Composition of the CSR Committee:

The Board of Directors of the Company performs the duties of the CSR Committee as the amount to be spent by the company under Section 135(5) does not exceed fifty lakh rupees and accordingly the constitution of the CSR Committee shall not be applicable to the Company.

Web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company:

The Company doesn't have any website. Therefore, the requirement to disclose CSR Policy and CSR projects approved by the Board on the website is not appliable to the Company.

Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable: Not Applicable during the year under review

(a) Average net profit of the Company as per Section 135(5): Rs. 1426.20 lakhs

(b) Two percent of average net profit of the company as per section 135(5): Rs. 28.52 lakhs

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: Nil

(d) Amount required to be set off for the financial year, if any: Rs. 1.31 Lakhs

(e) Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 27.21 lakhs

(a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): Rs. 27.63 lakhs

(b) Amount spent in Administrative overheads: NIL

(c) Amount spent on Impact Assessment, if applicable: Not Applicable

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs. 27.63 lakhs

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

Total Amount Spent for the Financial Year

(Rs. In Lakhs)

Amount Unspent (Rs. In Lakhs)

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

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

Amount

Date of transfer

Name of the Fund

Amount

Date of Transfer

27.63

Not Applicable

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

Sr. No	Particulars	Amount (Rs. In Lakhs)
(i)	Two percentage of average net profit of the company as per section 135(5)	28.52
(ii)	Total amount spent for the Financial Year	27.63
(iii)	Excess amount spent for the financial year [(ii)-(i)]	NIL
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

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

1	2	3	4	5	6	7	8	
Sl. No.	Preceding Financial Year(s)	Amount transferred to unspent CSR Account under section 135(6) (In Rs.)	Balance Amount in unspent CSR Account under section 135(6) (In Rs.)	Amount Spent in the Financial Year (In Rs.)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to section 135(5), if any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any	
					Amount (in Rs)	Date of Transfer		
Not Applicable								

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

If Yes, enter the number of Capital assets created/ acquired: Not Applicable

Details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.

Short particulars of the property or asset(s) [including complete address and location of the property]

Pincode of the property or asset(s)

Date of creation

Amount of CSR amount spent

Details of entity/ Authority/ beneficiary of the registered owner

(1)

(2)

(3)

(4)

(5)

(6)

CSR Registration Number, if applicable

Name

Registered address

Not Applicable

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135: Not applicable

For Sun Drops Energia Private Limited	
Dr. Faruk G. Patel Director DIN: 00414045	Mohmed Sohil Yusufbhai Dabhoya Director

Date: 01.09.2025 Place: Surat	DIN: 07112947

Textual information (80)

Disclosure of composition of CSR committee [Text Block]

Composition of the CSR Committee:

The Board of Directors of the Company performs the duties of the CSR Committee as the amount to be spent by the company under Section 135(5) does not exceed fifty lakh rupees and accordingly the constitution of the CSR Committee shall not be applicable to the Company.

Textual information (81)

Details CSR policy [Text Block]

The Company has always prioritized social and environmental responsibility, consistently engaging in socially responsible activities. We believe that for a company to succeed, it must uphold the highest standards of corporate behavior towards its employees, customers, and the communities it serves.

We define Corporate Social Responsibility (CSR) as the way a company balances its economic, social, and environmental objectives while meeting stakeholder expectations and enhancing shareholder value. To foster a sense of responsibility and contribution among corporate employees, the Company has established a CSR policy aimed at benefiting various groups, including children, women, the uneducated, and the unemployed. Consequently, the Company executes its CSR activities and projects both directly and through its implementation agency, KP Human Development Foundation.

[610500] Notes - Events after reporting period

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share [TextBlock]	Textual information (82) [See below]	As Attached
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83
Total basic earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 14.81	[INR/shares] 9.83
Total diluted earnings (loss) per share	[INR/shares] 14.81	[INR/shares] 9.83
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	5,124.91	2,717.28
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 3,46,04,868	[shares] 2,76,44,030
Adjusted weighted average shares	[shares] 10	[shares] 10

Textual information (82)

Disclosure of earnings per share [Text Block]

41. Pursuant to the Indian Accounting Standard (Ind AS- 33) - Earnings per Share, the disclosure is as under:

Particulars	UOM	31st March, 2025	31st March, 2024
Basic and Diluted EPS			
Profit after tax as per Statement of Profit and Loss	Lakhs	5124.91	2717.28
Weighted average number of equity shares outstanding during the year*	No.	34604868	27644030
Nominal Value of Equity Shares	Rs.	10	10
Basic and Diluted EPS	Rs.	14.81	9.83

* The effect of bonus shares issued and bonus element in right shares issued in current year is also given for FY 23-24 retrospectively as per Ind AS 33

[610900] Notes - First time adoption

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No