

TRAVANCORE COCOTUFT PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	TRAVANCORE COCOTUFT PRIVATE LIMITED	
Corporate identity number	U17214KL2000PTC013734	
Permanent account number of entity	AABCT2096F	
Address of registered office of company	COIR PARK , THIRUVIZHA , Cherthala , Alappuzha , KERALA , INDIA - 688539	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 62	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	11/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	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)	COIR PARK THIRUVIZHA, ALAPPUZHA, CHERTHALA, KERALA, INDIA, 688539	
Name of city of place of maintenance of computer servers (storing accounting data)	CHERTHALA	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	KERALA	
Pin code of place of maintenance of computer servers (storing accounting data)	688539	
Name of district of place of maintenance of computer servers (storing accounting data)	ALAPPUZHA	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
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)	09495155555	

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]	1 01/04/2023 to 31/03/2024
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	5702
Description of product or service category	CRPTS & OTHR TXTL FLR CVRNGS,WVN NOT TUFTED/FLOCKED,W/N MADE UP,INCL'KELEM'SCHUMACKS',KARAMANIE'& SMLR HNDWVN RUGS
Turnover of product or service category	10,334.24
Highest turnover contributing product or service (ITC 8 digit) code	57029210
Description of product or service	Mats
Turnover of highest contributing product or service	10,334.24

[400400] Disclosures - Directors report

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

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	MAHADEVAN	VELIYIL
Middle name of director		VELAYUDHAN
Last name of director	PAVITHRAN	PAVITHRAN
Designation of director	Managing Director	Chairman & Director
Director identification number of director	00646407	00026418
Date of signing board report	11/09/2024	11/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	-During the year turnover of the Company (All Amounts in Rs. are in Lakhs) is Rs.10378.36 -Net Profit (Loss) for the year was (All Amounts in Rs. are in Lakhs) at Rs. 387.28
Disclosure relating to amounts if any which is proposed to carry to any reserves	No amount was transferred to Reserve during the financial year ended 31st March, 2024.
Disclosures relating to amount recommended to be paid as dividend	Your Board of Directors does not recommend any dividend on the Equity Shares of the Company for the Financial Year ended 31st March 2024.
Details regarding energy conservation	The particulars as required to be disclosed under the Act, are provided in Annexure II to this Report.
Details regarding technology absorption	The particulars as required to be disclosed under the Act, are provided in Annexure II to this Report.
Details regarding foreign exchange earnings and outgo	The particulars as required to be disclosed under the Act, are provided in Annexure II to this Report.
Disclosures in director's responsibility statement	Textual information (2) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There are no material changes from the end of the financial year
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (3) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (4) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	11/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	R e f e r text block
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (5) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	R e f e r text block
Disclosure of statement on development and implementation of risk management policy [TextBlock]	T h e Company has a structured Group Risk Management Framework, designed to identify, assess and mitigate risks appropriately.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (6) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (7) [See below]

Disclosure of change in nature of business [TextBlock]	T h e r e is no change in the nature of business of your Company during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (8) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (9) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Y o u r Directors state that no disclosure or reporting is required in respect of the matter as there were no transactions on these matters during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Y o u r Directors state that no disclosure or reporting is required in respect of the matter as there were no transactions on these matters during the year under review.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	N o 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 (10) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (11) [See below]
Number of meetings of board	[pure] 10

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD’S REPORT

Dear Members,

The Board of Directors present the Company’s Annual Report and the Company’s audited financial statements for the financial year ended March 31, 2024.

Financial Results

The Company’s financial performance for the year ended March 31, 2024 is summarized below:

All Amounts in Rs. are in Lakhs

Particulars	Results for the year 2023-24	Results for the year 2022-23
Total Revenue	10,859.98	10,589.60
Total Expenses	10,336.46	9,938.91
Profit or Loss before Exceptional and Extraordinary items and Tax	523.52	650.69
Less: Exceptional Items	-	-
Less: Extraordinary Items	-	-
Profit or Loss before Tax	523.52	650.69
Current Tax	110.41	124.20
Deferred Tax	25.83	42.15
Profit or Loss After Tax	387.28	484.33

Results of operations and the state of Company’s affairs

-During the year turnover of the Company (All Amounts in Rs. are in Lakhs) is Rs.10378.36

-Net Profit (Loss) for the year was (All Amounts in Rs. are in Lakhs) at Rs. 387.28

Reserves

No amount was transferred to Reserve during the financial year ended 31st March, 2024.

Dividend

Your Board of Directors does not recommend any dividend on the Equity Shares of the Company for the Financial Year ended 31st March 2024.

Details of material changes from the end of the financial year

There are no material changes from the end of the financial year

Change in the nature of Business

There is no change in the nature of business of your Company during the year under review.

Material events during the year under review

There are no material events during the year under review.

Details of revision of financial statement or the report

There is no revision of financial statement or the report during the period

Change in capital structure

During the year under review, there is no change in the capital structure.

Amount transferred to IEPF

The Company has no balance as on 31.03.2024 in Unpaid Dividend Account which is required to be transferred to Investor Education and Protection Fund during the year under Report in compliance with Section 125 of The Companies Act, 2013.

Management Discussion and Analysis Report

Management Discussion and Analysis Report for the year under review, as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), is not applicable to the Company.

Credit Rating

The Company's financial discipline and prudence is reflected in the strong credit ratings ascribed by rating agencies.

Consolidated Financial Statement

In accordance with the provisions of the Companies Act, 2013 ("the Act") and the Listing Regulations read with Ind AS-110-Consolidated Financial Statement, Ind AS-28-Investments in Associates and Joint Ventures and Ind AS-31-Interests in Joint Ventures, the consolidated audited financial statement are not applicable to the Company

Subsidiaries, Joint Ventures and Associate Companies.

There are no subsidiaries, joint ventures, associate companies for the Company. During the period under review, there were no companies which have become subsidiaries or ceased to be subsidiaries of your Company.

Secretarial Standards

The Company has followed the applicable Secretarial Standards.

Directors' Responsibility Statement

Your Directors state that:

- a) in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed and there are no material departures from the same;
- b) the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date;
- c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the Directors have prepared the annual accounts on a going concern basis;
- e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Corporate Governance

The Company is committed to maintain the highest standards of Corporate Governance and adheres to the Corporate Governance requirements. The Company has also implemented several best governance practices. The report on Corporate Governance as stipulated under the Listing Regulations are not applicable to the Company.

Business Responsibility Report

Section 135 of the Companies Act, 2013 is applicable during the financial year 2023-2024 where the profit before tax is Rs.67948896.27/- and the company will spend the amount of Rs 1358977.93/- towards CSR for the financial year 2024-2025 being 2% of the Average Net Profit as per Section 135 of the Act.

The constitution of Corporate Social Responsibility Committee as per Section 135 of Companies Act, 2013 have been complied with even though it is not mandatory under the Act. The Company has constituted the CSR Committee on 03rd May 2023 under the provisions of the Companies Act, 2013 and rule made thereunder. CSR Committee meetings was held on 01/12/ 2023 during the year 2023-2024

Contracts or arrangements with Related Parties

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in its ordinary course of business and on an arm's length basis.

During the year under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions or which is required to be reported in Form No. AOC-2 in terms of Section 134(3)(h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

There were no materially significant related party transactions which could have potential conflict with the interests of the Company at large.

Corporate Social Responsibility (CSR)

Since the amount to be spent by the Company under sub-section (5) of Section 135 of the Companies Act 2013 does not exceed fifty lakh rupees, the requirement under sub-section (1) of the Section 135 of the Companies Act 2013 for constitution of the Corporate Social

Responsibility Committee shall not be applicable and the functions of such Committee provided under section 135 is discharged by the Board of Directors of the Company.

The Company achieved net profits over five crores in the financial year 2023-2024 invoking provisions of Section 135 of Companies Act, 2013. The 2% of Average profit was Rs. 13,58,977.93 which was the CSR obligation to be spent by the Company during the year. However the Company has spent an amount of Rs. 1396534.31 as CSR Contribution.

During the year 2023-24, as a part of eradicating hunger the company has offered food to poor and oldage people near the Cherthala and Alappuzha Locality and has contributed Rs.2,33,690/-

Also as a part of Promoting Health Care, Company has provided health support to poor family members in nearby locality and contributed Rs. 2,25,650.31/- for the same.

Further, the Company has donated an amount of Rs. 9,37,194.00/- for Setting up homes and Hostels for women and orphans; Attaching

herewith the proposed CSR expenditure heads for the Year 2023-2024.

CSR expenditure heads for the year 2023-24

Sl No	Schedule No	Particulars	Amount to be booked
1	(i)	Eradicating Hunger- Company has offered food to Poor and old age people near the Cherthala and Alappuzha Locality	2,33,690.00
2	(ii)	Promoting health care Has provided health support to poor family members in nearby locality	2,25,650.31
3	(iii)	Setting up homes and Hostels for women and orphans;	9,37,194.00

Risk Management

The Company has a structured Group Risk Management Framework, designed to identify, assess and mitigate risks appropriately.

Internal Financial Controls

Internal Financial Controls are an integral part of the Group Risk Management framework and processes that address financial as well as financial reporting risks. The key internal financial controls have been documented, automated wherever possible and embedded in the respective business processes.

The Company believes that these systems provide reasonable assurance that the Company's internal financial controls are adequate and are operating effectively as intended.

Directors and Key Managerial Personnel

The Board's actions and decisions are aligned with the Company's best interests. The Board is committed to the goal of sustainably elevating the Company's value creation. List of Directors (including changes made there under during the financial year)

DIN	Full Name	Designation	Date of Appointment
00026418	Veliyil Velayudhan Pavithran	Director	03-03-2000
00646407	Mahadevan Pavithran	Managing Director & Chairman	21-12-2019
08071265	Arjun Mahadevan	Wholetime Director	11-02-2020

During the Extraordinary General Meeting (EGM) held on 24th May 2024, Mr. V. V. Pavithran resigned from the position of Permanent Chairman. Consequently, Mr. Mahadevan Pavithran has been appointed as the new Permanent Chairman.

Independent Directors

The Company is not required to appoint Independent Directors to its Board in terms of Section 149 (4) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Qualifications of Directors) Rules, 2014.

Managerial Remuneration

The Company has paid Managerial remuneration to the Directors. The details of the managerial remunerations are shown in the Financial Statement and in Notes.

Unsecured loans from Directors

As on 31/03/2024 loan and Advances from directors is Rs. 18,25, 830 /-.

Performance Evaluation

The Company has a policy for performance evaluation of the Board, and other individual Directors which includes criteria for performance evaluation of Non-Executive Directors and Executive Directors.

Auditors and Auditors' Report

Auditors

The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer. The Notes on financial statement referred to in the Auditors' Report are self explanatory and do not call for any further comments.

Company proposes to appoint M/S. Rangamani & Co, CHARTERED ACCOUNTANTS (FIRM REGISTRATION NUMBER 003052S), as the Statutory Auditors of the Company on Annual General Meeting which will held on 30/09/2024 to hold office for a period of five consecutive years.

Explanations in response to Auditors' Qualifications

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

Further the Auditors' Report for the financial year ended, 31st March, 2024 is annexed herewith for your kind perusal and information.

During the year under review, the Auditors had not reported any matter under Section 143(12) of the Companies Act, 2013 therefore no detail is required to be disclosed under Section 134(3)(ca) of the Companies Act, 2013.

Cost Auditors

The Company is not required to conduct Cost Audit and appoint Cost Auditor

Secretarial Auditor

Secretarial Audit is not applicable to the Company

Disclosures

Meetings of the Board

During the FY 2023-24, 10 Board meetings have been conducted.

SN	Date of Meeting	Board Strength	No of Directors Present
1	25/05/2023	3	3
2	19/06/2023	3	3
3	21/06/2023	3	3
4	11/09/2023	3	3
5	15/09/2023	3	3
6	30/10/2023	3	3
7	03/01/2024	3	3
8	12/02/2024	3	3
9	14/02/2024	3	3
10	21/02/2024	3	3

Audit Committee

The constitution of Audit Committee is not applicable for the Company.

Human Resources, Nomination and Remuneration (HRNR) Committee

The constitution of (HRNR) Committee is not applicable for the Company.

Corporate Social Responsibility and Governance (CSR&G) Committee

Corporate Social Responsibility (CSR) is applicable to the Company. However, the spending requirement will apply to the financial period 2024-25. Accordingly, a provision for the same has been created in the books of accounts.

Stakeholders' Relationship (SR) Committee

The constitutions of Stakeholders' Relationship (SR) Committee are not applicable for the Company.

Vigil Mechanism and Whistle-blower Policy

Establishment of vigil mechanism as per section 177(9) of Companies Act, 2013 is not applicable to the Company.

Prevention of Sexual Harassment at Workplace

In accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ("POSH Act") and Rules made thereunder, the Company has in place a policy which mandates no tolerance against any conduct amounting to sexual harassment of women at workplace. The Company has constituted Internal Committee(s)(ICs) to redress and resolve any complaints arising under the POSH Act. Training / awareness programs are conducted throughout the year to create sensitivity towards ensuring respectable workplace.

Particulars of loans given, investments made, guarantees given and securities provided

During the year under review, your Company has not given any loan or guarantee and has not made any investments which are covered under the provisions of Section 186 of the Companies Act, 2013.

Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in Annexure II to this Report.

Particulars of Employees and Related Disclosures

The Company is not a listed company and there are no employees drawing remuneration in excess of the limits set out in the Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence a statement showing the names of the top ten employees in terms of remuneration drawn and names and other particulars of the employees drawing remuneration is not applicable.

The Company is not a listed company, hence disclosures relating to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable

General Annexure I

Your Directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions on these matters 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.

-Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

-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.

-No fraud has been reported by the Auditors to the Audit Committee or the Board.

-There has been no change in the nature of business of the Company.

-There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

-There was no instance of onetime settlement with any Bank or Financial Institution.

Acknowledgement

The Board of Directors wishes to place on record its deep sense of appreciation for the committed services by all the employees of the Company. The Board of Directors would also like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, customers, vendors, and members during the year under review.

For and on behalf of the Board of Directors

For TRAVANCORE COCOTUFT PRIVATE LIMITED

Place: Cherthala	Veliyil Velayudhan Pavithran	Mahadevan Pavithran
Date: 11/09/2024	Chairman & Director	Managing Director
	DIN: 00026418	DIN: 00646407

Annexure II

Particulars of Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo required under the Companies (Accounts) Rules, 2014

A. Conservation of Energy

(i) Steps taken to conserve energy

The Company considers energy management as one of the key components of its responsible business strategy and the objective has always been to continually improve energy performance of the organisation, consolidate these improvements, and move on to the next higher level. Relentless monitoring of energy performance is pursued.

The Company adopts a strategy to manage energy:

- Eliminate unnecessary energy use through process and heat integration, quick restoration of equipment performance.
- Improve the usage efficiency of needed energy deploying best practices, and technology and equipment upgrades
- Adjust operations to enable reduced energy consumption by redesigning the product basket and optimum use of installed capacity.

(ii) Steps taken to utilize alternate sources of energy

Transparent roof sheets/replacing with LED Lamps/Bio Gas Plants/Solar Lamps.

(iii) Capital investment on energy conservation equipments-NIL

B. Technology Absorption

Research and technology development of the Company helps create superior value by harnessing internal Research and Development skills and competencies and creates innovations in emerging technology domains related to the Company's various businesses.

1. the efforts made towards technology absorption; Latest technology in consultation with appropriate technical agencies/authorities/Boards
2. the benefits derived like product improvement, cost reduction, product development or import substitution; Better yield and better quality products
3. in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- No imported technology used in the Company

(a) the details of technology imported; NA

(b) the year of import; NA

(c) whether the technology been fully absorbed; NA

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

4. the expenditure incurred on Research and Development: Impact of technology absorption closely monitored and revenue expenditure in this regard booked under various regular heads

C. Foreign Exchange Earnings and Outgo –

Foreign Exchange earned in terms of actual inflows during the year

Foreign Exchange outgo during the year in terms of actual outflows

Details are provided in the notes/schedules attached to the financial statements.

For and on behalf of the Board of Directors

For TRAVANCORE COCOTUFT PRIVATE LIMITED

Place: Cherthala	Veliyil Velayudhan Pavithran	Mahadevan Pavithran
Date: 11/09/2024	Chairman & Director	Managing Director
	DIN: 00026418	DIN: 00646407

Annual Report on CSR Activities

(Pursuant to Rule 8(1) of Companies (Corporate Social Responsibility) Rules, 2014

1. Brief outline on CSR Policy of the Company

The Board has formulated CSR policy in line with the provisions of Companies Act, 2013 and Rules made thereunder, which focuses on activities mentioned in Schedule VII of Companies Act. The Company plans to utilize the CSR fund for the development of the society as a whole.

2. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.

The Company is in the process of updating the weblink for CSR Activities in the website of the Company <https://www.cocotuft.com>

3. The executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

The Financial year 2023-2024 is the first year for which the CSR expenditure is applicable. Since the Company's average CSR obligation does not exceeds Rs. 10 Crores, this clause is not applicable.

4. (a) Average net profit of the company as per sub-section (5) of section 135.- Rs. 6,79,48,896.27/-

(b) Two percent of average net profit of the company as per sub-section (5) of section 135.- Rs. 13,58,977.93/-

(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.- NIL

(e) Total CSR obligation for the financial year [(b)+(c)-(d)].- 13,58,977.93/-

5. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).

(b) Amount spent in Administrative overheads.- NIL

(c) Amount spent on Impact Assessment, if applicable- NIL

(d) Total amount spent for the Financial Year [(a)+(b)+(c)].-NIL

(e) CSR amount spent or unspent for the Financial Year-NIL

(f) Excess amount for set-off, if any:- 37556.38/-.

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

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

Textual information (2)

Disclosures in director's responsibility statement

Your Directors state that a) in the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act have been followed and there are no material departures from the same; b) the Directors have selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for the year ended on that date; c) the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) the Directors have prepared the annual accounts on a going concern basis; e) the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and f) the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (3)

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

During the year under review, your Company has not given any loan or guarantee and has not made any investments which are covered under the provisions of Section 186 of the Companies Act, 2013.

Textual information (4)

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

All contracts / arrangements / transactions entered by the Company during the financial year with related parties were in its ordinary course of business and on an arm's length basis.

During the year under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions or which is required to be reported in Form No. AOC-2 in terms of Section 134(3)(h) read with Section 188 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

There were no materially significant related party transactions which could have potential conflict with the interests of the Company at large.

Textual information (5)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

The Company is not required to appoint Independent Directors to its Board in terms of Section 149 (4) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Qualifications of Directors) Rules, 2014.

Textual information (6)

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

Since the amount to be spent by the Company under sub-section (5) of Section 135 of the Companies Act 2013 does not exceed fifty lakh rupees, the requirement under sub-section (1) of the Section 135 of the Companies Act 2013 for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under section 135 is discharged by the Board of Directors of the Company.

The Company achieved net profits over five crores in the financial year 2023-2024 invoking provisions of Section 135 of Companies Act, 2013. The 2% of Average profit was Rs. 13,58,977.93 which was the CSR obligation to be spent by the Company during the year. However the Company has spent an amount of Rs. 1396534.31 as CSR Contribution.

During the year 2023-24, as a part of eradicating hunger the company has offered food to poor and oldage people near the Cherthala and Alappuzha Locality and has contributed Rs.2,33,690/-

Also as a part of Promoting Health Care, Company has provided health support to poor family members in nearby locality and contributed Rs. 2,25,650.31/- for the same.

Further, the Company has donated an amount of Rs. 9,37,194.00/- for Setting up homes and Hostels for women and orphans; Attaching herewith the proposed CSR expenditure heads for the Year 2023-2024.

CSR expenditure heads for the year 2023-24

Sl No	Schedule No	Particulars	Amount to be booked
1	(i)	Eradicating Hunger- Company has offered food to Poor and old age people near the Cherthala and Alappuzha Locality	2,33,690.00
2	(ii)	Promoting health care Has provided health support to poor family members in nearby locality	2,25,650.31
3	(iii)	Setting up homes and Hostels for women and orphans;	9,37,194.00

Textual information (7)

Disclosure of financial summary or highlights [Text Block]

The Company’s financial performance for the year ended March 31, 2024 is summarized below:

All Amounts in Rs. are in Lakhs

Particulars	Results for the year 2023-24	Results for the year 2022-23
Total Revenue	10,859.98	10,589.60
Total Expenses	10,336.46	9,938.91
Profit or Loss before Exceptional and Extraordinary items and Tax	523.52	650.69
Less: Exceptional Items	-	-
Less: Extraordinary Items	-	-
Profit or Loss before Tax	523.52	650.69
Current Tax	110.41	124.20
Deferred Tax	25.83	42.15
Profit or Loss After Tax	387.28	484.33

Textual information (8)

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

The Board’s actions and decisions are aligned with the Company’s best interests. The Board is committed to the goal of sustainably elevating the Company’s value creation. List of Directors (including changes made there under during the financial year)

DIN	Full Name	Designation	Date of Appointment
00026418	Veliyil Velayudhan Pavithran	Director	03-03-2000
00646407	Mahadevan Pavithran	Managing Director & Chairman	21-12-2019
08071265	Arjun Mahadevan	Wholetime Director	11-02-2020

During the Extraordinary General Meeting (EGM) held on 24th May 2024, Mr. V. V. Pavithran resigned from the position of Permanent Chairman. Consequently, Mr. Mahadevan Pavithran has been appointed as the new Permanent Chairman.

Textual information (9)

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

There are no subsidiaries, joint ventures, associate companies for the Company. During the period under review, there were no companies which have become subsidiaries or ceased to be subsidiaries of your Company.

Textual information (10)

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

Internal Financial Controls are an integral part of the Group Risk Management framework and processes that address financial as well as financial reporting risks. The key internal financial controls have been documented, automated wherever possible and embedded in the respective business processes.

The Company believes that these systems provide reasonable assurance that the Company’s internal financial controls are adequate and are operating effectively as intended.

Textual information (11)

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

The Company is not a listed company and there are no employees drawing remuneration in excess of the limits set out in the Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. Hence a statement showing the names of the top ten employees in terms of remuneration drawn and names and other particulars of the employees drawing remuneration is not applicable.

The Company is not a listed company, hence disclosures relating to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable.

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	RANGAMANI & CO
Name of auditor signing report	RANGAMANI KRISHNAN
Firms registration number of audit firm	003052S
Membership number of auditor	025927
Address of auditors	ROSE GARDENS, NORTH OF IRON BRIDGE, ALLEPPEY-688011
Permanent account number of auditor or auditor's firm	AAKFR6558G
SRN of form ADT-1	R02153021
Date of signing audit report by auditors	11/09/2024
Date of signing of balance sheet by auditors	11/09/2024

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (12) [See below]	
Disclosure in auditors report relating to inventories	Textual information (13) [See below]	
Disclosure in auditors report relating to loans		Textual information (14) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		The Company has not granted any loans, investments made and guarantees and securities provided. Hence the provisions of sections 185 and 186 is not applicable.
Disclosure in auditors report relating to deposits accepted		The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
Disclosure in auditors report relating to maintenance of cost records		Textual information (15) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (16) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (17) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (18) [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 (19) [See below]	
Disclosure in auditors report relating to managerial remuneration	Refer text block	
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (20) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (21) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (22) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (23) [See below]

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (24) [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 (12)

Disclosure in auditors report relating to fixed assets

a) (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 program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets annually which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification. c) The title deeds of immovable properties shown in the financial statements are held in the name of the company. d) Company has not revalued any of its Plant and Equipment (including right-of-use assets) and intangible assets during the year. e) No proceedings have been initiated during the year or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Textual information (13)

Disclosure in auditors report relating to inventories

a) Physical verification of inventory has been conducted at reasonable intervals by management. In our opinion, the coverage and procedure by the management is appropriate. b) The quarterly returns/statements filed by the company with banks/financial institutions are in agreement with the books of the company.

Textual information (14)

Disclosure in auditors report relating to loans

The Company has not provided any loans or advances in the nature of loan or stood guarantee or provided security to any other entity during the year. Hence reporting under clause 3(iii) of the Order is not applicable. The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties.

Textual information (15)

Disclosure in auditors report relating to maintenance of cost records

The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.

Textual information (16)

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

a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable. b) There are no such disputed statutory dues for the Company.

Textual information (17)

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

a) The company has not defaulted in any repayment of dues to any financial institution or bank or debenture holders. b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority. c) The term loans have been utilised for the purposes for which they were obtained. d) The funds raised on short term basis have not been utilised for long term purposes. e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures. f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

Textual information (18)

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

The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable

Textual information (19)

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

a) To the best of our information and according to the explanations provided to us by the Company, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year. b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report. c) As represented to us by the Management, there were no Whistle blower complaints received by the Company during the year.

Textual information (20)

Disclosure in auditors report relating to transactions with related parties

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.

Textual information (21)

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

During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable

Textual information (22)

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

In our opinion, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company

Textual information (23)

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

In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016). Hence, reporting under clause 3(xvi) of the Order is not applicable.

Textual information (24)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

TO THE MEMBERS OF TRAVANCORE COCOTUFT PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Travancore Cocotuft Private Limited ("the Company"), which comprise the Balance Sheet as at 31st March, 2024, the Statement of Profit and Loss, the Statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 opinion.

Key audit matters

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

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

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

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

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

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

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

Management's Responsibility for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

- Identify and assess the risks of material misstatement of the 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 controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

Materiality is the magnitude of misstatements in the 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 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 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

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

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

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

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

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

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

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

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

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

- i. The company does not have any pending litigations which would impact on its financial position;
- ii. The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable loss; and
- iii. There has been no amount, required to be transferred, to the Investor Education and Protection Fund by the Company;
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The company has neither declared nor paid any dividend during the year.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of accounts for the financial year ended 31st March, 2024 which has feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For Rangamani & Co., Chartered Accountants

FRN: 003052 S

Place: Alleppey

R.Krishnan

Date: 11/09/2024

(Partner)

M.No.25927

UDIN: 24025927BKCRPA2439

ANNEXURE "A" TO THE AUDITORS' REPORT

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

1. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:

a) (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 program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets annually which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain property, plant and equipment and right-of-use assets were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c) The title deeds of immovable properties shown in the financial statements are held in the name of the company.

d) Company has not revalued any of its Plant and Equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. a) Physical verification of inventory has been conducted at reasonable intervals by management. In our opinion, the coverage and procedure by the management is appropriate.

b) The quarterly returns/statements filed by the company with banks/financial institutions are in agreement with the books of the company.

3. The Company has not provided any loans or advances in the nature of loan or stood guarantee or provided security to any other entity during the year. Hence reporting under clause 3(iii) of the Order is not applicable.

The Company has not made investments in Firms and Limited Liability Partnerships during the year. Further the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to Companies, Firms, Limited Liability Partnerships or any other parties.

4. The Company has not granted any loans, investments made and guarantees and securities provided. Hence the provisions of sections 185 and 186 is not applicable.
5. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
6. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the Order is not applicable to the Company.
7. In respect of statutory dues:
- a) In our opinion, the Company has generally been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.
- b) There are no such disputed statutory dues for the Company.
8. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
9. a) The company has not defaulted in any repayment of dues to any financial institution or bank or debenture holders.
- b) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- c) The term loans have been utilised for the purposes for which they were obtained.
- d) The funds raised on short term basis have not been utilised for long term purposes.
- e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
10. a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable
- b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
11. a) To the best of our information and according to the explanations provided to us by the Company, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

c) As represented to us by the Management, there were no Whistle blower complaints received by the Company during the year.

12. The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

13. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the Standalone Financial Statements as required by the applicable accounting standards.

14. Internal Audit is not mandatorily applicable for the Company, considering the size and nature of the business. Therefore reporting under clause 3(xiv) of the Order is not applicable.

15. In our opinion, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16. In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016). Hence, reporting under clause 3(xvi) of the Order is not applicable.

17. The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

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

19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we 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.

20. The company is mandatorily required to contribute to Fund as specified in Schedule VII to Companies Act, 2013, and the provision for the same has been created in the books of accounts.

21. Since the financial statement is a standalone financial statement, reporting of consolidated financial statement is not applicable. Hence there have been no qualifications or adverse remarks by the auditors in the Companies (Auditor's Report) Order (CARO) report in this regard.

For Rangamani & Co, Chartered Accountants

FRN: 003052 S

Place: Alleppey

R.Krishnan

Date: 11/09/2024

(Partner)

M.No.25927

UDIN: 24025927BKCRPA2439

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 Travancore Cocotuft Private Ltd ("the Company"), as of March 31, 2024 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 board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, 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 internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were 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 in 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 control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Rangamani & Co, Chartered Accountants

FRN: 003052 S

Place: Alleppey

R.Krishnan

Date: 11/09/2024

(Partner)

M.No.25927

UDIN: 24025927BKCRPA2439

[400500] Disclosures - Secretarial audit report

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	375	375	375
Reserves and surplus	3,388.99	3,114.99	
Total shareholders' funds	3,763.99	3,489.99	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	423.54	582.16	
Deferred tax liabilities (net)	238.85	213.02	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	662.39	795.18	
Current liabilities [Abstract]			
Short-term borrowings	2,551.86	1,971.22	
Trade payables	782.35	523.32	
Other current liabilities	556.69	971.32	
Short-term provisions	66.87	124.2	
Total current liabilities	3,957.77	3,590.06	
Total equity and liabilities	8,384.15	7,875.23	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,888.95	3,575.48	3,214.9
Intangible assets	0	0	
Total fixed assets	3,888.95	3,575.48	
Non-current investments	1	1	
Long-term loans and advances	28.55	28.98	
Total non-current assets	3,918.5	3,605.46	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,728.02	1,320.36	
Trade receivables	969.94	841.75	
Cash and bank balances	471.86	314.82	
Short-term loans and advances	0	0	
Other current assets	1,295.83	1,792.84	
Total current assets	4,465.65	4,269.77	
Total assets	8,384.15	7,875.23	

[400300] 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]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	MAHADEVAN	ARJUN
Last name of director	PAVITHRAN	MAHADEVAN
Designation of director	Managing Director	Director
Director identification number of director	00646407	08071265
Date of signing of financial statements by director	11/09/2024	11/09/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	523.52	650.69	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	266.52	187.73	
Total adjustments to profit (loss)	266.52	187.73	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-407.67	264.44	
Adjustments for decrease (increase) in trade receivables	-128.19	628.06	
Adjustments for decrease (increase) in other current assets	(A) 374.12	(B) 37.11	
Adjustments for increase (decrease) in trade payables	259.04	-376.07	
Adjustments for increase (decrease) in other current liabilities	-414.63	78.3	
Adjustments for provisions	-57.33	-242.44	
Total adjustments for working capital	-374.66	389.4	
Total adjustments for reconcile profit (loss)	-108.14	577.13	
Net cash flows from (used in) operations	415.38	1,227.82	
Income taxes paid (refund)	110.41	124.28	
Net cash flows from (used in) operating activities before extraordinary items	304.97	1,103.54	
Net cash flows from (used in) operating activities	304.97	1,103.54	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	4.71	72.69	
Purchase of tangible assets	574.66	636.67	
Net cash flows from (used in) investing activities before extraordinary items	-569.95	-563.98	
Net cash flows from (used in) investing activities	-569.95	-563.98	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	580.64	0	
Repayments of borrowings	(C) 158.62	(D) 479.78	
Net cash flows from (used in) financing activities before extraordinary items	422.02	-479.78	
Net cash flows from (used in) financing activities	422.02	-479.78	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	157.04	59.78	
Net increase (decrease) in cash and cash equivalents	157.04	59.78	
Cash and cash equivalents cash flow statement at end of period	471.86	314.82	255.04

Footnotes

(A) (Increase)/decrease in long-term loans and advances : 0.42 (Increase)/decrease in other current assets : 373.7

(B) (Increase)/decrease in long-term loans and advances : 0.26 (Increase)/decrease in other current assets : 36.85

(C) Proceeds from long-term borrowings : 158.62 Proceeds of short-term borrowings : 0

(D) Proceeds from long-term borrowings : 65.67 Proceeds of short-term borrowings : 414.11

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 3,75,000	[shares] 3,75,000		[shares] 3,75,000
Value of shares authorised	375	375		375
Number of shares issued	[shares] 3,75,000	[shares] 3,75,000		[shares] 3,75,000
Value of shares issued	375	375		375
Number of shares subscribed and fully paid	[shares] 3,75,000	[shares] 3,75,000		[shares] 3,75,000
Value of shares subscribed and fully paid	375	375		375
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] 3,75,000	[shares] 3,75,000		[shares] 3,75,000
Total value of shares subscribed	375	375		375
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,75,000	[shares] 3,75,000		[shares] 3,75,000
Value of shares called	375	375		375
Value of shares paid-up	375	375		375
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 3,75,000	[shares] 3,75,000	[shares] 3,75,000	[shares] 3,75,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	375	375	375	375
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully paid up	Fully paid up
Number of shares authorised	[shares] 3,75,000		[shares] 3,75,000	[shares] 3,75,000
Value of shares authorised	375		375	375
Number of shares issued	[shares] 3,75,000		[shares] 3,75,000	[shares] 3,75,000
Value of shares issued	375		375	375
Number of shares subscribed and fully paid	[shares] 3,75,000		[shares] 3,75,000	[shares] 3,75,000
Value of shares subscribed and fully paid	375		375	375
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] 3,75,000		[shares] 3,75,000	[shares] 3,75,000
Total value of shares subscribed	375		375	375
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,75,000		[shares] 3,75,000	[shares] 3,75,000
Value of shares called	375		375	375
Value of shares paid-up	375		375	375
Par value per share			[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 3,75,000	[shares] 3,75,000	[shares] 3,75,000	[shares] 3,75,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of other issues during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	375	375	375	375
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0

Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
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Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 3,75,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	375

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Fully paid up	Fully paid up	Fully paid up	Fully paid up
Name of shareholder	V V Pavithran	V V Pavithran	Mr.P Vinod Kumar	Mr.P Vinod Kumar
PAN of shareholder	ABFPV3925M	ABFPV3925M	ADRPP1237C	ADRPP1237C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 75,000	[shares] 75,000	[shares] 46,068	[shares] 58,833
Percentage of shareholding in company	20.00%	20.00%	12.00%	16.00%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Fully paid up	Fully paid up	Fully paid up	Fully paid up
Name of shareholder	Mr. P. Mahadevan	Mr. P. Mahadevan	Mr. Arjun Mahadevan	Mr.Arjun Mahadevan
PAN of shareholder	ADSPP6779J	ADSPP6779J	BEGPM1696R	BEGPM1696R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,29,255	[shares] 2,25,000	[shares] 24,677	[shares] 16,167
Percentage of shareholding in company	61.00%	60.00%	7.00%	4.00%

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

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

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	387.28	484.33		387.28
Total additions to reserves	387.28	484.33		387.28
Deductions to reserves [Abstract]				
Other deductions to reserves	113.28	0		113.28
Total deductions to reserves	113.28	0		113.28
Total changes in reserves	274	484.33		274
Reserves at end of period	3,388.99	3,114.99	2,630.66	3,388.99

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	484.33	
Total additions to reserves	484.33	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total changes in reserves	484.33	
Reserves at end of period	3,114.99	2,630.66

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	423.54	582.16	423.54	582.16
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	423.54	582.16	423.54	582.16
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Secured against immovable properties and hypothecation of vehicles of the company	Secured against immovable properties and hypothecation of vehicles of the company
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,533.6	1,958.87	18.26	12.35
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0			
Aggregate amount of loans guaranteed by others	0			
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,533.6	1,958.87	2,533.6	1,958.87
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0		0	
Aggregate amount of loans guaranteed by others	0		0	
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,533.6	1,958.87	18.26	12.35
Nature of security [Abstract]				
Nature of security	Secured	Secured		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0			
Aggregate amount of loans guaranteed by others	0			
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	18.26	12.35
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

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

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

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Buildings [Member]		Office building [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Factory building [Member]				Other building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other building [Member]		Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Factory equipments [Member]		Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Down Value Method	Written Down Value Method	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013

Disclosure of additional information tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Bridges roads ports culverts [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013

Disclosure of additional information tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	Refer to child member	Refer to child member	Written Down Value Method	Written Down Value Method
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Depreciation prescribed by Schedule III to the Companies Act, 2013	Depreciation prescribed by Schedule III to the Companies Act, 2013

Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	582.76	636.67		582.76	636.67	
Depreciation tangible assets	-266.51	-222.71				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4.71	53.38		4.71	126	
Total disposals tangible assets	4.71	53.38		4.71	126	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.93	0		1.93	0	
Total other adjustments tangible assets	1.93	0		1.93	0	
Total changes in tangible assets	313.47	360.58		579.98	510.67	
Tangible assets at end of period	3,888.95	3,575.48	3,214.9	6,179.82	5,599.84	5,089.17

Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				52.86	33.66	
Depreciation tangible assets	266.51	222.71		-1.57	-1.1	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		72.62				
Total disposals tangible assets		72.62				
Total changes in tangible assets	266.51	150.09		51.29	32.56	
Tangible assets at end of period	2,290.87	2,024.36	1,874.27	191.54	140.25	107.69

Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	52.86	33.66				
Depreciation tangible assets				1.57	1.1	
Total changes in tangible assets	52.86	33.66		1.57	1.1	
Tangible assets at end of period	195.82	142.96	109.3	4.28	2.71	1.61

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	52.86	33.66		52.86	33.66	
Depreciation tangible assets	-1.57	-1.1				
Total changes in tangible assets	51.29	32.56		52.86	33.66	
Tangible assets at end of period	191.54	140.25	107.69	195.82	142.96	109.3

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Land [Member]			Buildings [Member]		
Sub classes of tangible assets [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				65.73	202.9	
Depreciation tangible assets	1.57	1.1		-67.27	-71.13	
Total changes in tangible assets	1.57	1.1		-1.54	131.77	
Tangible assets at end of period	4.28	2.71	1.61	1,692.36	1,693.9	1,562.13

Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	65.73	202.9				
Depreciation tangible assets				67.27	71.13	
Total changes in tangible assets	65.73	202.9		67.27	71.13	
Tangible assets at end of period	2,153.17	2,087.44	1,884.54	460.81	393.54	322.41

Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.18	5.21		6.18	5.21	
Depreciation tangible assets	-6.43	-14.46				
Total changes in tangible assets	-0.25	-9.25		6.18	5.21	
Tangible assets at end of period	142.2	142.45	151.7	204.46	198.28	193.07

Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				6.18	5.21	
Depreciation tangible assets	6.43	14.46		-6.43	-14.46	
Total changes in tangible assets	6.43	14.46		-0.25	-9.25	
Tangible assets at end of period	62.26	55.83	41.37	142.2	142.45	151.7

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	6.18	5.21				
Depreciation tangible assets				6.43	14.46	
Total changes in tangible assets	6.18	5.21		6.43	14.46	
Tangible assets at end of period	204.46	198.28	193.07	62.26	55.83	41.37

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	59.39	197.37		59.39	197.37	
Depreciation tangible assets	-58.01	-47.18				
Total changes in tangible assets	1.38	150.19		59.39	197.37	
Tangible assets at end of period	1,506.89	1,505.51	1,355.32	1,859.28	1,799.89	1,602.52

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				59.39	197.37	
Depreciation tangible assets	58.01	47.18		-58.01	-47.18	
Total changes in tangible assets	58.01	47.18		1.38	150.19	
Tangible assets at end of period	352.39	294.38	247.2	1,506.89	1,505.51	1,355.32

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Factory building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	59.39	197.37				
Depreciation tangible assets				58.01	47.18	
Total changes in tangible assets	59.39	197.37		58.01	47.18	
Tangible assets at end of period	1,859.28	1,799.89	1,602.52	352.39	294.38	247.2

Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.16	0.32		0.16	0.32	
Depreciation tangible assets	-2.83	-9.49				
Total changes in tangible assets	-2.67	-9.17		0.16	0.32	
Tangible assets at end of period	43.27	45.94	55.11	89.43	89.27	88.95

Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0.16	0.32	
Depreciation tangible assets	2.83	9.49		-2.83	-9.49	
Total changes in tangible assets	2.83	9.49		-2.67	-9.17	
Tangible assets at end of period	46.16	43.33	33.84	43.27	45.94	55.11

Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0.16	0.32				
Depreciation tangible assets				2.83	9.49	
Total changes in tangible assets	0.16	0.32		2.83	9.49	
Tangible assets at end of period	89.43	89.27	88.95	46.16	43.33	33.84

Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	406.02	223.53		406.02	223.53	
Depreciation tangible assets	-143.88	-103.88				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		18.31			53.31	
Total disposals tangible assets		18.31			53.31	
Total changes in tangible assets	262.14	101.34		406.02	170.22	
Tangible assets at end of period	1,669.4	1,407.26	1,305.92	3,060.4	2,654.38	2,484.16

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]			Factory equipments [Member]		
Sub classes of tangible assets [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				190.85	35.23	
Depreciation tangible assets	143.88	103.88		-34.07	-23.13	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		35				
Total disposals tangible assets		35				
Total changes in tangible assets	143.88	68.88		156.78	12.1	
Tangible assets at end of period	1,391	1,247.12	1,178.24	444.89	288.11	276.01

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	190.85	35.23				
Depreciation tangible assets				34.07	23.13	
Total changes in tangible assets	190.85	35.23		34.07	23.13	
Tangible assets at end of period	701.52	510.67	475.44	256.63	222.56	199.43

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	190.85	35.23		190.85	35.23	
Depreciation tangible assets	-34.07	-23.13				
Total changes in tangible assets	156.78	12.1		190.85	35.23	
Tangible assets at end of period	444.89	288.11	276.01	701.52	510.67	475.44

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Factory equipments [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				215.17	188.3	
Depreciation tangible assets	34.07	23.13		-109.81	-80.75	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others					18.31	
Total disposals tangible assets					18.31	
Total changes in tangible assets	34.07	23.13		105.36	89.24	
Tangible assets at end of period	256.63	222.56	199.43	1,224.51	1,119.15	1,029.91

Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	215.17	188.3				
Depreciation tangible assets				109.81	80.75	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		53.31			35	
Total disposals tangible assets		53.31			35	
Total changes in tangible assets	215.17	134.99		109.81	45.75	
Tangible assets at end of period	2,358.88	2,143.71	2,008.72	1,134.37	1,024.56	978.81

Disclosure of tangible assets [Table]

..(22)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	215.17	188.3		215.17	188.3	
Depreciation tangible assets	-109.81	-80.75				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		18.31			53.31	
Total disposals tangible assets		18.31			53.31	
Total changes in tangible assets	105.36	89.24		215.17	134.99	
Tangible assets at end of period	1,224.51	1,119.15	1,029.91	2,358.88	2,143.71	2,008.72

Disclosure of tangible assets [Table]

..(23)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				3.33	5.09	
Depreciation tangible assets	109.81	80.75		-3.03	-2.84	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		35				
Total disposals tangible assets		35				
Total changes in tangible assets	109.81	45.75		0.3	2.25	
Tangible assets at end of period	1,134.37	1,024.56	978.81	21.21	20.91	18.66

Disclosure of tangible assets [Table]

..(24)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3.33	5.09				
Depreciation tangible assets				3.03	2.84	
Total changes in tangible assets	3.33	5.09		3.03	2.84	
Tangible assets at end of period	46.03	42.7	37.61	24.82	21.79	18.95

Disclosure of tangible assets [Table]

..(25)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	3.33	5.09		3.33	5.09	
Depreciation tangible assets	-3.03	-2.84				
Total changes in tangible assets	0.3	2.25		3.33	5.09	
Tangible assets at end of period	21.21	20.91	18.66	46.03	42.7	37.61

Disclosure of tangible assets [Table]

..(26)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				12.51	132.19	
Depreciation tangible assets	3.03	2.84		-25.64	-15.25	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				4	34.69	
Total disposals tangible assets				4	34.69	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others				1.48	0	
Total other adjustments tangible assets				1.48	0	
Total changes in tangible assets	3.03	2.84		-15.65	82.25	
Tangible assets at end of period	24.82	21.79	18.95	152.33	167.98	85.73

Disclosure of tangible assets [Table]

..(27)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	12.51	132.19				
Depreciation tangible assets				25.64	15.25	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4	71.98			37.29	
Total disposals tangible assets	4	71.98			37.29	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.48	0				
Total other adjustments tangible assets	1.48	0				
Total changes in tangible assets	9.99	60.21		25.64	-22.04	
Tangible assets at end of period	296.64	286.65	226.44	144.31	118.67	140.71

Disclosure of tangible assets [Table]

..(28)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	12.51	132.19		12.51	132.19	
Depreciation tangible assets	-25.64	-15.25				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4	34.69		4	71.98	
Total disposals tangible assets	4	34.69		4	71.98	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.48	0		1.48	0	
Total other adjustments tangible assets	1.48	0		1.48	0	
Total changes in tangible assets	-15.65	82.25		9.99	60.21	
Tangible assets at end of period	152.33	167.98	85.73	296.64	286.65	226.44

Disclosure of tangible assets [Table]

..(29)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				12.51	132.19	
Depreciation tangible assets	25.64	15.25		-25.64	-15.25	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		37.29		4	34.69	
Total disposals tangible assets		37.29		4	34.69	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others				1.48	0	
Total other adjustments tangible assets				1.48	0	
Total changes in tangible assets	25.64	-22.04		-15.65	82.25	
Tangible assets at end of period	144.31	118.67	140.71	152.33	167.98	85.73

Disclosure of tangible assets [Table]

..(30)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	12.51	132.19				
Depreciation tangible assets				25.64	15.25	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4	71.98			37.29	
Total disposals tangible assets	4	71.98			37.29	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.48	0				
Total other adjustments tangible assets	1.48	0				
Total changes in tangible assets	9.99	60.21		25.64	-22.04	
Tangible assets at end of period	296.64	286.65	226.44	144.31	118.67	140.71

Disclosure of tangible assets [Table]

..(31)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10.04	10.08		10.04	10.08	
Depreciation tangible assets	-9.97	-7.02				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0.38			0.71	
Total disposals tangible assets		0.38			0.71	
Total changes in tangible assets	0.07	2.68		10.04	9.37	
Tangible assets at end of period	30.09	30.02	27.34	110.32	100.28	90.91

Disclosure of tangible assets [Table]

..(32)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				10.04	10.08	
Depreciation tangible assets	9.97	7.02		-9.97	-7.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0.33			0.38	
Total disposals tangible assets		0.33			0.38	
Total changes in tangible assets	9.97	6.69		0.07	2.68	
Tangible assets at end of period	80.23	70.26	63.57	30.09	30.02	27.34

Disclosure of tangible assets [Table]

..(33)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	10.04	10.08				
Depreciation tangible assets				9.97	7.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others		0.71			0.33	
Total disposals tangible assets		0.71			0.33	
Total changes in tangible assets	10.04	9.37		9.97	6.69	
Tangible assets at end of period	110.32	100.28	90.91	80.23	70.26	63.57

Disclosure of tangible assets [Table]

..(34)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	16.93	14.02		16.93	14.02	
Depreciation tangible assets	-10.01	-9.97				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.71			0.71		
Total disposals tangible assets	0.71			0.71		
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0.45			0.45		
Total other adjustments tangible assets	0.45			0.45		
Total changes in tangible assets	6.66	4.05		16.67	14.02	
Tangible assets at end of period	31.66	25	20.95	179.57	162.9	148.88

Disclosure of tangible assets [Table]

..(35)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				16.93	14.02	
Depreciation tangible assets	10.01	9.97		-10.01	-9.97	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				0.71		
Total disposals tangible assets				0.71		
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others				0.45		
Total other adjustments tangible assets				0.45		
Total changes in tangible assets	10.01	9.97		6.66	4.05	
Tangible assets at end of period	147.91	137.9	127.93	31.66	25	20.95

Disclosure of tangible assets [Table]

..(36)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	16.93	14.02				
Depreciation tangible assets				10.01	9.97	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0.71					
Total disposals tangible assets	0.71					
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0.45					
Total other adjustments tangible assets	0.45					
Total changes in tangible assets	16.67	14.02		10.01	9.97	
Tangible assets at end of period	179.57	162.9	148.88	147.91	137.9	127.93

Disclosure of tangible assets [Table]

..(37)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	15.34	15.2		15.34	15.2	
Depreciation tangible assets	-5.14	-11.52				
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0			0		
Total other adjustments tangible assets	0			0		
Total changes in tangible assets	10.2	3.68		15.34	15.2	
Tangible assets at end of period	100.36	90.16	86.48	137.87	122.53	107.33

Disclosure of tangible assets [Table]

..(38)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]			Bridges roads ports culverts [Member]		
Sub classes of tangible assets [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				7.24	15.2	
Depreciation tangible assets	5.14	11.52		-3.56	-5.65	
Total changes in tangible assets	5.14	11.52		3.68	9.55	
Tangible assets at end of period	37.51	32.37	20.85	88.85	85.17	75.62

Disclosure of tangible assets [Table]

..(39)

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

Classes of tangible assets [Axis]	Bridges roads ports culverts [Member]					
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.24	15.2				
Depreciation tangible assets				3.56	5.65	
Total changes in tangible assets	7.24	15.2		3.56	5.65	
Tangible assets at end of period	115.29	108.05	92.85	26.44	22.88	17.23

Disclosure of tangible assets [Table]

..(40)

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

Classes of tangible assets [Axis]	Bridges roads ports culverts [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7.24	15.2		7.24	15.2	
Depreciation tangible assets	-3.56	-5.65				
Total changes in tangible assets	3.68	9.55		7.24	15.2	
Tangible assets at end of period	88.85	85.17	75.62	115.29	108.05	92.85

Disclosure of tangible assets [Table]

..(41)

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

Classes of tangible assets [Axis]	Bridges roads ports culverts [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [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]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				8.1	0	
Depreciation tangible assets	3.56	5.65		-1.58	-5.87	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others				0		
Total other adjustments tangible assets				0		
Total changes in tangible assets	3.56	5.65		6.52	-5.87	
Tangible assets at end of period	26.44	22.88	17.23	11.51	4.99	10.86

Disclosure of tangible assets [Table]

..(42)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member		Refer to child member	Refer to child member	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.1	0				
Depreciation tangible assets				1.58	5.87	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0					
Total other adjustments tangible assets	0					
Total changes in tangible assets	8.1	0		1.58	5.87	
Tangible assets at end of period	22.58	14.48	14.48	11.07	9.49	3.62

Disclosure of tangible assets [Table]

..(43)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Trade Mark, Other Assets	Trade Mark		Trade Mark, Other Assets	Trade Mark	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	8.1	0		8.1	0	
Depreciation tangible assets	-1.58	-5.87				
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0			0		
Total other adjustments tangible assets	0			0		
Total changes in tangible assets	6.52	-5.87		8.1	0	
Tangible assets at end of period	11.51	4.99	10.86	22.58	14.48	14.48

Disclosure of tangible assets [Table]

..(44)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Trade Mark, Other Assets	Trade Mark	
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	1.58	5.87	
Total changes in tangible assets	1.58	5.87	
Tangible assets at end of period	11.07	9.49	3.62

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

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

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

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investments in government or trust securities	Investments in government or trust securities
Class of non-current investments	Other investments	Other investments
Non-current investments	1	1
Name of body corporate in whom investment has been made	Kerala Industrial Development Corporation Ltd	Kerala Industrial Development Corporation Ltd

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1	1
Aggregate provision for diminution in value of non-current investments	0	0
Share non-current investments joint ventures	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	28.55	28.98	28.55	28.98
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	28.55	28.98	28.55	28.98
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	66.87	0
Total provisions for employee benefits	66.87	0
Provision for corporate tax [Abstract]		
Provision for current tax	0	0
Total provision for corporate tax	0	0
CSR expenditure provision	0	0
Other provisions	0	124.2
Total provisions	66.87	124.2

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	969.94	841.75	969.94	841.75
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	969.94	841.75	969.94	841.75
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,728.02	1,320.36	567.73	270.8
Mode of valuation	Refer to child member	Refer to child member	At lower of cost and net realisable value	At lower of cost and net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]		Stock-in-trade [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,057.57	861.55	7.41	125.08
Mode of valuation	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value	At lower of cost and net realisable value

Classification of inventories [Table]

..(3)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	95.31	62.93	95.31	62.93
Mode of valuation	Refer to child member	Refer to child member	At lower of cost and net realisable value	At lower of cost and net realisable value
Nature of other inventories	Refer to child member	Refer to child member	Inventory-Packing Material	Inventory-Packing Material

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	NA	Short term provisions
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 556.69	(B) 971.32
Total other current liabilities	556.69	971.32
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	471.2	313.96
Total balance with banks	471.2	313.96
Cash on hand	0.66	0.86
Total cash and cash equivalents	471.86	314.82
Total cash and bank balances	471.86	314.82
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	(C) 1,295.83	(D) 1,792.84
Total other current assets	1,295.83	1,792.84

Footnotes

(A) Statutory Payables : 21.64 Others : 535.05

(B) Statutory Payables : 177.24 Others : 794.08

(C) Other Current assets : 1295.83

(D) Other Current assets : 1792.84

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (25) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

Textual information (25)

Disclosure of additional balance sheet notes explanatory [Text Block]

Additional Regulatory Information

1. Title deeds of Immovable Property not held in name of the Company

During the current financial year and the preceding financial year, the company does not have any immovable property not held in the name of the company.

2. Revaluation of Property, Plant and Equipment

During the current financial year and the preceding financial year, the company has not revalued its property, plant and equipment."

3. Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties

Amount in respect of loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment granted to promoters, directors, KMPs and related parties as on the balance sheet date is ? Nil (Previous year: Nil).

4. Capital-Work-in Progress (CWIP)

During the current financial year and the preceding financial year, the company does not have any Capital-Work-in Progress (CWIP).

Hence, there are no capital work in progress which is overdue for completion or exceeded its cost compared to its original plan.

5. Intangible assets under development

During the current financial year and the preceding financial year, the company does not have any Intangible assets under development

Hence, there are no Intangible assets under development which is overdue for completion or exceeded its cost compared to its original plan.

6. Details of Benami Property held

As on the date of approval of this financial statements, no proceedings has been initiated or pending against the company for holding any Benami property under the Benami Transactions(Prohibitions) Act, 1988 (45 of 1988) and the Rules made thereunder."

7. Borrowings from banks or financial institutions on the basis of security of current assets

During the current financial year and the preceding financial year, the company has no borrowings from banks or financial institutions on the basis of security of current assets

8. Wilful Defaulter

As on the date of approval of this financial statements, the company is not declared as a wilful defaulter by any bank or financial institution or other lenders.

9. Relationship with Struck off Companies

During the current financial year and the preceding financial year, the company has not made any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

10. Registration of charges or satisfaction with Registrar of Companies

During the current financial year and the preceding financial year, the company has neither charges nor satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

11. Compliance with number of layers of companies

The company has not made any investments, accordingly disclosure requirements for compliance with the number of layers prescribed under clause(87) of section 2 of the Companies Act, 2013 read with companies (Restriction on number of layers) rules, 2017 is not applicable.

12. Analytical Ratios

The following is the disclosure requirement for analytical ratios along with an explanation of the items included in numerator and

denominator for computing ratios.

Description of the ratio	Equation	Period	Numerator	Denominator	Ratio	% Variance	Explanation for variance*
(a) Current ratio	Current assets / Current liabilities	Mar-24	4,465.65	3,957.77	1.13	0.06%	NA
Mar-23	4,269.76	3,590.06	1.19				
(b) Debt-equity ratio	Total debt / Shareholder's equity	Mar-24	423.54	3,763.99	0.11	0.05%	NA
Mar-23	582.16	3,489.99	0.17				
(c) Debt service coverage ratio	Earnings available for debt service / Debt service	Mar-24	716.19	192.67	3.72	0.50%	NA
Mar-23	852.97	202.29	4.22				
(d) Return on equity ratio	Net profits after taxes / Avg shareholder's equity	Mar-24	387.28	3,763.99	0.1	0.04%	NA
Mar-23	484.33	3,489.99	0.14				
(e) Inventory turnover ratio	Cost of goods sold / Average inventory	Mar-24	3,218.81	1,524.19	2.11	0.09%	NA
Mar-23	3,196.85	1,452.59	2.2				
(f) Trade receivables turnover ratio	Net sales / Average accounts receivable	Mar-24	10,378.36	905.84	11.46	-2.75%	NA
Mar-23	10,062.03	1,155.77	8.71				
(g) Trade payables turnover ratio	Net purchases / Average trade payables	Mar-24	2,032.71	652.83	3.11	-1.13%	NA
Mar-23	1,413.36	711.35	1.99				
(h) Net capital turnover ratio	Net sales / Average working capital	Mar-24	10,378.36	507.88	20.43	-5.63%	NA
Mar-23	10,062.03	679.71	14.8				
(i) Net profit ratio	Net profit / Net sales	Mar-24	387.28	10,378.36	0.04	0.01%	NA
Mar-23	484.33	10,062.03	0.05				
(j) Return on capital employed	Earning before interest and taxes / Capital employed	Mar-24	716.19	3,763.99	0.19	0.05%	NA

Mar-23	852.97	3,489.99	0.24				
(k) Return on investment	Income from investment / Cost of Investment	Mar-24	18.05	1	18.05	-5.74%	NA
Mar-23	12.32	1	12.32				

*Comment is given for any change (whether positive or negative) in the ratio by more than 25% compared to the ratio of preceding year.

13. Compliance with approved Scheme(s) of Arrangements

During the current financial year and the preceding financial year, the company doesnot have any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

14. Utilisation of Borrowed funds and share premium

During the current financial year and the preceding financial year, the company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries).

15. Previous year’s figures have been regrouped / reclassified to conform to the current year’s classification.

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)

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

Basis of Accounting

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2014 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

The Figures are rounded off to the nearest Lakhs unless otherwise stated.

Use of estimates:

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise

Revenue recognition

Revenue has been recognized in accordance with the prescribed accounting standards and only when it can be reliably measured and it is reasonable to expect ultimate collection.

Property, Plant and Equipment and Intangible assets & depreciation

Property, Plant and Equipment and Intangible assets are stated at cost of acquisition including any attributable cost for bringing the assets to its working condition for its intended use less depreciation. It is the practice of the company to provide depreciation on fixed assets by adopting written down value method prescribed by Schedule III to the Companies Act, 2013.

Accounting policies

The significant accounting policies have been predominantly presented below in the order of the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended).

Tax expense

Tax expense comprises current and deferred tax. The current income tax is calculated in accordance with the relevant tax regulations.

"Deferred income tax reflect the impact of current year timing differences between taxable income and accounting income for the year.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date."

Current and non current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets for processing and realisation in cash and cash equivalents, the Company has ascertained its operating cycle as twelve months for the purpose of current and non-current classification of assets and liabilities.

Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs,

allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

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

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	P Mahadevan	P Mahadevan	Arjun Mahadevan	Arjun Mahadevan
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADSP6779J	ADSP6779J	BEGPM1696R	BEGPM1696R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Other related party transactions expense	19.25	18	1.25	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	126	66.48	106.05	35.99
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	V.V . Pavithran	V.V . Pavithran	Vinod Pavithran	Vinod Pavithran
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABFPV3925M	ABFPV3925M	ADRPP1237C	ADRPP1237C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Other related party transactions expense	1.25	0.75	0	0.75
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	30	30	24	24
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	Textual information (27) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (27)

Disclosure of notes on related party explanatory [Text Block]

Related parties and their relationship

Name of the related party	Relationship
P Mahadevan	Key Managerial Personnel
V.V.Pavithran	
Vinod Pavithran	
Arjun Mahadevan	
Sunrise Rubber Products	Partnership firm in which Directors are Partners
Matx	
Reachmat	
Travancore Mats & Mattings	
Only Mat	Proprietary Concern of Director

Transactions with Related Parties

Name of the related party	Nature of the Transactions	Transactions during the year (Rs.)
P Mahadevan	Remuneration Paid	1,26,00,000.00
P Mahadevan	Sitting Fee Paid	1,25,000.00
P Mahadevan	Rent	18,00,000.00
V.V . Pavithran	Sitting Fee Paid	1,25,000.00
V.V . Pavithran	Professional Fee Paid	30,00,000.00
Vinod Pavithran	Professional Fee Paid	24,00,000.00
Arjun Mahadevan	Professional Fee Paid	1,06,05,000.00

Arjun Mahadevan	Sitting Fee Paid	1,25,000.00
Reachmat	Moulding charges	64,25,298.04
Only Mat	Courier Charges	1,65,16,689.33
Reachmat	Purchase of Materials	5,97,27,835.44
Only Mat	Purchase of Materials	8,15,575.36
Sunrises Rubber Product	Purchase of Materials	1,68,32,986.00
Sunrises Rubber Product	Processing Charges	3,32,593.00
Sunrises Rubber Product	Moulding Charges	9,71,673.00

[201400] Notes - Leases

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

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

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	387.28	484.33
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	387.28	484.33

[202800] Notes - Subsidiary information

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	238.85	213.02
Total deferred tax liabilities	238.85	213.02

[202400] Notes - Investments in associates

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

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

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

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

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	471.86	314.82	255.04
Total cash and cash equivalents	471.86	314.82	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	110.41	124.28	
Total income taxes paid (refund)	110.41	124.28	

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	10,378.36	10,062.03
Revenue from sale of services	0	0
Total revenue from operations other than finance company	10,378.36	10,062.03
Total revenue from operations	10,378.36	10,062.03
Other income	481.62	527.57
Total revenue	10,859.98	10,589.6
Expenses [Abstract]		
Cost of materials consumed	3,218.81	3,196.85
Purchases of stock-in-trade	2,032.71	1,413.36
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-196.02	178.46
Employee benefit expense	675.2	731.67
Finance costs	213.26	240.14
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	266.52	187.73
Total depreciation, depletion and amortisation expense	266.52	187.73
CSR expenditure	0	0
Other expenses	4,125.98	3,990.7
Total expenses	10,336.46	9,938.91
Total profit before prior period items, exceptional items, extraordinary items and tax	523.52	650.69
Total profit before extraordinary items and tax	523.52	650.69
Total profit before tax	523.52	650.69
Tax expense [Abstract]		
Current tax	110.41	124.2
Deferred tax	25.83	42.16
Total tax expense	136.24	166.36
Total profit (loss) for period from continuing operations	387.28	484.33
Total profit (loss) for period before minority interest	387.28	484.33
Total profit (loss) for period	387.28	484.33
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0	[INR/shares] 0
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	(A) 10,378.36	(B) 10,062.03
Total revenue from sale of products	10,378.36	10,062.03
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	18.05	12.32
Total interest income on current investments	18.05	12.32
Total interest income	18.05	12.32
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	117.95	0
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	1.14	9.32
Interest on income tax refund	0	0.12
Miscellaneous other non-operating income	(C) 344.48	(D) 505.81
Total other non-operating income	463.57	515.25
Total other income	481.62	527.57
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	(E) 211.5	(F) 239.5
Other interest charges	(G) 1.76	(H) 0.64
Total interest expense	213.26	240.14
Total finance costs	213.26	240.14
Employee benefit expense [Abstract]		
Salaries and wages	617.42	630.6
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	24.35	54.49
Total contribution to provident and other funds	24.35	54.49
Staff welfare expense	33.43	46.58
Total employee benefit expense	675.2	731.67
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	138.69	131.88
Rent	(I) 30.52	(J) 33.8
Repairs to building	0	0
Repairs to machinery	108.14	86.4
Insurance	(K) 22.49	(L) 22.4
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	46.05	42.67
Total rates and taxes excluding taxes on income	46.05	42.67
Subscriptions membership fees	11.9	4
Telephone postage	(M) 227.8	(N) 203.19
Printing stationery	(O) 194.4	(P) 185.84

Travelling conveyance	15.33	16.3
Legal professional charges	91.7	88.9
Safety security expenses	20.16	20.51
Directors sitting fees	0	0
Advertising promotional expenses	(Q) 119.16	(R) 86.29
Transportation distribution expenses	16.14	6.82
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Fixed assets written off	(S) 0	(T) 53.31
Bad debts written off	7.1	21.98
Bad debts advances written off	0	0
Total write-off assets	7.1	75.29
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0.18
Payments to auditor [Abstract]		
Payment for audit services	2.4	2.15
Payment for other services	0.2	0.31
Total payments to auditor	2.6	2.46
Miscellaneous expenses	(U) 3,073.8	(V) 2,983.77
Total other expenses	4,125.98	3,990.7
Current tax [Abstract]		
Current tax pertaining to current year	110.41	124.2
Total current tax	110.41	124.2

Footnotes

- (A) Incentive Script Sales : 44.12 Sales Export Invoice : 9602.88 Local Sales : 731.36
- (B) Incentive Script Sales : 315.75 Sales Export Invoice : 9133.57 Local Sales : 612.71
- (C) Discount received : 2.1 Drawback received : 39.44 Freight Received : 46.46 Stock Differential : 0 Interest on security deposit : 0.36 Reimbursement of freight : 0 Recovery of the product development cost : 249.2 Design & Development Charges (Sales) : 6.88 Msme Interest - H&M : 0.04
- (D) Discount received : 2.83 Drawback received : 39.64 Freight Received : 195.4 Stock Differential : -0.5 Interest on security deposit : 0.36 Reimbursement of freight : 32.93 Recovery of the product development cost : 235.15 Design & Development Charges (Sales) : 0 Msme Interest - H&M : 0
- (E) Interest on buyers credit : 0 Interest on ELCGS Covid 19 : 39.09 Interest on Packing Credit Loan : 82.42 Interest on Vehicle Loan : 7.2 Bank Charges : 20.59 Interest on Bill Discounted : 60.18 Overdraft Interest : 2.02
- (F) Interest on buyers credit : 3.07 Interest on ELCGS Covid 19 : 46.64 Interest on Packing Credit Loan : 75.15 Interest on Vehicle Loan : 3.85 Bank Charges : 37.86 Interest on Bill Discounted : 69.75 Overdraft Interest : 3.18
- (G) Interest on GST : 0.09 Interest on Income Tax : 0.6 Interest on Tds : 1.07
- (H) Interest on GST : 0.64 Interest on Income Tax : 0 Interest on Tds : 0
- (I) Rent : 1.79 Godown Rent : 28.73
- (J) Rent : 2.31 Godown Rent : 31.49
- (K) Insurance charges : 1.88 Insurance : 20.61
- (L) Insurance charges : 0.65 Insurance : 21.75
- (M) Telephone expenses : 7.29 Postage and courier : 220.51
- (N) Telephone expenses : 6.18 Postage and courier : 197.01
- (O) Printing and stationery : 4.82 Printing and stationery : 189.58
- (P) Printing and stationery : 4.95 Printing and stationery : 180.89
- (Q) Advertisement & Business Promotion : 5.26 Marketing expenses : 91.62 Sales promotion : 22.28
- (R) Advertisement & Business Promotion : 5.72 Marketing expenses : 73.65 Sales promotion : 6.92
- (S) Obsolete Asset Written Off : 0
- (T) Obsolete Asset Written Off : 53.31
- (U) Office expenses : 92.79 Repairs and maintenance : 102.5 Income Tax Paid : 0 Commission and discounts : 64.67 Exchange Difference : 0 Freight outwards : 37.07 Packing expenses - selling : 0 Shipment expenses : 183.34 Trade fair expenses : 155.66 Factory expenses : 167.79 Import expenses : 2.19 Inspection charges : 53.32 Labour charges : 590.02 Moulding charges : 516.24 Packing expenses : 429.54 Processing charges : 372.28 Production Incentive : 11.87 Stenciling expenses : 294.52
- (V) Office expenses : 75.46 Repairs and maintenance : 72.13 Income Tax Paid : 4.28 Commission and discounts : 103.75 Exchange Difference : 37.81 Freight outwards : 167.05 Packing expenses - selling : 4.26 Shipment expenses : 186.77 Trade fair expenses : 86.21 Factory expenses : 22.6 Import expenses : 7.13 Inspection charges : 42.04 Labour charges : 511.07 Moulding charges : 366.17 Packing expenses : 501.91 Processing charges : 415.8 Production Incentive : 12.91 Stenciling expenses : 366.42

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-196.02	178.46
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-196.02	178.46
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	731.36	612.71
Total domestic turnover goods, gross	731.36	612.71
Export sale manufactured goods	9,647	9,449.32
Total export turnover goods, gross	9,647	9,449.32
Total revenue from sale of products	10,378.36	10,062.03
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	<p>R e v e n u e has been recognized in accordance with the prescribed accounting standards and only when it can be reliably measured and it is reasonable to expect ultimate collection.</p>

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of 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	Veliyil Velayudhan Pavithran	Mahadevan Pavithran	Arjun Mahadevan
Director identification number of key managerial personnel or director	00026418	00646407	08071265
Permanent account number of key managerial personnel or director	ABFPV3925M	ADSPP6779J	BEGPM1696R
Date of birth of key managerial personnel or director	15/01/1932	25/05/1960	29/11/1991
Designation of key managerial personnel or director	Director	Managing Director	Whole Time Director
Qualification of key managerial personnel or director	B.sc	BSC Zoology	Bachelors in Mechanical Engineering, MBA, Post-Graduation Ex e c u t i v e Education(Management)
Shares held by key managerial personnel or director	[shares] 75,000	[shares] 2,29,255	[shares] 24,677
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	30	126	106.05
Perquisites key managerial personnel or director	0		0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	30	126	106.05
Sitting fees key managerial personnel or director	1.25	1.25	1.25
Total key managerial personnel or director remuneration	31.25	127.25	107.3

[301000] 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]	1	2	3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of 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 [LineItems]			
CSR project or activity identified	Eradicating Hunger-Company has offered food to Poor and oldage people near the Cherthala and Alappuzha Locality	Promoting health care Has provided health support to poor family members in nearby locality	Setting up homes and Hostels for women and orphans
Sector in which project is covered	Poverty, hunger, malnutrition	Health care	Setting up homes and hostels for women
Name of state or union territory where projects or programs was undertaken	Kerala	Kerala	Kerala
Name of district where projects or programs was undertaken	Alappuzha	Alappuzha	Alappuzha
Budget amount outlay project or program wise	2.34	2.26	9.37
Amount spent on projects or programs [Abstract]			
Direct expenditure on projects or programs	2.34	2.26	9.37
Total amount spent on projects or programs	2.34	2.26	9.37
Mode of amount spent	Directly by company	Directly by company	Directly by company

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]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	650.69	898.41	489.37
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	650.69	898.41	489.37

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (28) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (29) [See below]
Average net profit for last three financial years	679.49
Prescribed CSR expenditure	13.59
Amount CSR to be spent for financial year	13.59
Amount spent in local area	13.97
Amount unspent CSR	0

Textual information (28)**Disclosure of composition of CSR committee [Text Block]**

Since the amount to be spent by the Company under sub-section (5) of Section 135 of the Companies Act 2013 does not exceed fifty lakh rupees, the requirement under sub-section (1) of the Section 135 of the Companies Act 2013 for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under section 135 is discharged by the Board of Directors of the Company.

Textual information (29)**Details CSR policy [Text Block]**

The Board has formulated CSR policy in line with the provisions of Companies Act, 2013 and Rules made thereunder, which focuses on activities mentioned in Schedule VII of Companies Act. The Company plans to utilize the CSR fund for the development of the society as a whole.