

TRAVANCORE MATS AND MATTING 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 INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	U17300KL2020PTC063499	
Permanent account number of entity	AAICT0048G	
Address of registered office of company	1 / 2 0 6 , P B No.5,Shaktheeswaram Junction, , Cherthala , Kerala , KERALA , INDIA - 688524	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 1,071	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	02/11/2024	
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	Actual	
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)	1/206, PB No.5, Shaktheeswaram Junction, Cherthala , Kerala , India - 688524	
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)	688524	
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)	0478-2812528	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in 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	155,94,61,027
Highest turnover contributing product or service (ITC 8 digit) code	57029210
Description of product or service	CARPETS,CARPETING AND RUGS
Turnover of highest contributing product or service	155,94,61,027

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Arun Prasad	Wilton Weavers Private Limited	Travancore Mats And Matting Co	Extraweave Private Limited
Nature of related party relationship	Director or his relative	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Arun Prasad	Wilton Weavers Private Limited	Travancore Mats And Matting Co	Extraweave Private Limited
Nature of related party relationship	Director or his relative	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	Rent	Reimbursement of expenses	Rent	Expense Reimbursement
Duration of material contracts/arrangements/transactions with related party	Ongoing	Ongoing	Ongoing	Ongoing
Dates of approval of material contracts/arrangements/transactions with related party by board	28/04/2023	28/04/2023	28/04/2023	28/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes

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

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6	7
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Travancore Trends Private Limited	KVM Hospital	Travancore Balers
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	Travancore Trends Private Limited	KVM Hospital	Travancore Balers
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director	Firm in which director, manager or his relative is a partner	Firm in which director, manager or his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Advance Associates to	Medical expense	Accounts Receivable
Duration of material contracts/arrangements/transactions with related party	Ongoing	Ongoing	Ongoing
Dates of approval of material contracts/arrangements/transactions with related party by board	28/04/2023	28/04/2023	28/04/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in 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	VELIYIL	VELAYUDHAN
Middle name of director	VELAYUDHAN	RAVINDRA
Last name of director	PAVITHRAN	PRASAD
Designation of director	Wholetime Director	Managing Director
Director identification number of director	00026418	00026426
Date of signing board report	02/11/2024	02/11/2024

Unless otherwise specified, all monetary values are in 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 is Rs.1561833000.65 - Net Profit for the year was at Rs. 61154031.25
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 relating to conservation of energy as required to be disclosed under the Act, are provided in Annexure II to this Report.
Details regarding technology absorption	The particulars relating to technology absorption 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 relating to foreign exchange earnings and outgo 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	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	02/11/2024
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]	R e f e r text block
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	R e f e r text block
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]	T h e Company has paid Managerial remuneration to the Directors. The details of the managerial remunerations are shown in the Financial Statement and in Notes.
Number of meetings of board	[pure] 9

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:

Particulars	Results for the year 2023-24	Results for the year 2022-23
Total Revenue	1,60,96,33,938.32	1,31,81,15,270.55
Total Expenses	1,52,42,03,811.77	1,25,93,39,079.64
Profit or Loss before Exceptional and Extraordinary items and Tax	8,54,30,126.55	5,87,76,190.91
Less: Exceptional Items	-	-
Less: Extraordinary Items	-1,41,619.94	-
Profit or Loss before Tax	8,55,71,746.49	5,87,76,190.91
Current Tax	2,45,71,000.00	2,16,10,000.00
Deferred Tax	-1,53,284.75	-23,41,170.04
Profit or Loss After Tax	6,11,54,031.25	3,95,07,360.95

Results of operations and the state of Company's affairs

- During the year turnover of the Company is Rs.1561833000.65

- Net Profit for the year was at Rs. 61154031.25

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

The Business Responsibility Report (BRR) describing the initiatives taken by the Company from an environmental, social and governance perspective is not applicable to the Company.

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. Necessary details are attached in AOC-2.

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.

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
08825896	PRASANNAKUMARI KALYANI	Director	07-08-2020
00026418	VELIYIL VELAYUDHAN PAVITHRAN	Whole-time director	07-08-2020
00026426	VELAYUDHAN RAVINDRA PRASAD	Managing Director	07-08-2020
02208805	GIRIJA SAJEENDRANATH	Director	07-08-2020
03475326	ARUN PRASAD	Director	07-08-2020

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

There is no unsecured loan from directors

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 Company has appointed M/s. Abdul Rahim & co, CHARTERED ACCOUNTANTS (FIRM REGISTRATION NUMBER 000006S), as the Statutory Auditor of the Company on Annual General Meeting held on 31st of December, 2021, to hold office for a period of five consecutive years. Necessary certificate has been obtained from the Auditors as per Section 139 (1) of the Companies Act 2013.

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

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, 9 Board meetings have been conducted.

SN	Date of Meeting	Board Strength	No of Directors Present
1	28/04/2023	5	5
2	15/06/2023	5	5
3	20/06/2023	5	4
4	06/07/2023	5	5
5	05/09/2023	5	5
6	21/09/2023	5	5
7	02/12/2023	5	5
8	15/01/2024	5	5
9	13/03/2024	5	5

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 MATS AND MATTING PRIVATE LIMITED

Place: Cherthala	Velayudhan Ravindra Prasad	VELIYIL VELAYUDHAN PAVITHRAN
Date: 02/11/2024	Managing Director	Whole-time director
	DIN: 00026426	DIN: 00026418

SN	Name(s) of the related party and nature of relationship	Nature of contracts /arrangements/trans actions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any
1	Arun Prasad, nature of relationship: Director of the Company	Rent	Ongoing	As per the agreement/terms and conditions/ Resolutions
2	Wilton Weavers Private Limited, nature of relationship: Mr. Arun Prasad Director of Travancore Mats And Matting Private Limited is the Managing Director of Wilton Weavers Private Limited	Expense Reimbursement	Ongoing	As per the agreement/terms and conditions/ Resolutions
3	Extraweave Private Limited, nature of relationship: Managing Director of Extraweave Private Limited is relative of Director of Travancore Mats And Matting Private Limited	Expense Reimbursement	Ongoing	As per the agreement/terms and conditions/ Resolutions
4	Travancore Mats and Matting Co. nature of relationship: Director of Travancore Mats And Matting Private Limited is partner of Travancore Mats and Matting Co. (Firm)	Rent	Ongoing	As per the agreement/terms and conditions/ Resolutions

Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
The rent payment has been made in accordance with the agreement/terms and conditions/ Resolutions, fulfilling the agreed-upon terms for the rental of the space.	28-04-2023	-	NA
The expense reimbursement which was incurred in accordance with company policy.	28-04-2023		NA
The expense reimbursement which was incurred in accordance with company policy.	28-04-2023	-	NA
The rent payment has been made in accordance with the agreement/terms and conditions/ Resolutions, fulfilling the agreed-upon terms for the rental of the space.	28-04-2023	-	NA

For and on behalf of the Board of Directors

For TRAVANCORE MATS AND MATTING PRIVATE LIMITED

Place: Cherthala	Velayudhan Ravindra Prasad	VELIYIL VELAYUDHAN PAVITHRAN
Date: 02/11/2024	Managing Director	Whole-time director
	DIN: 00026426	DIN: 00026418

Corporate Social Responsibility Policy

(CSR Policy)

TRAVANCORE MATS AND MATTING PRIVATE LIMITED

PREAMBLE

Corporate Social Responsibility (CSR) is a concept whereby organizations serve the interests of society by taking responsibility for the impact of their activities on customers, employees, shareholders, communities and the environment in all aspects of their operations. We never lose sight of our responsibility to the environment and society. Corporate Social Responsibility policy (hereafter referred to as “CSR Policy”) of TRAVANCORE MATS AND MATTING PRIVATE LIMITED (the Company) has been designed in consonance with Section 135 of The Companies Act, 2013 (hereafter referred to as „Act”) to lay down the guidelines for undertaking Corporate Social Responsibility (hereafter referred to as “CSR”) initiatives at the Company in accordance to CSR Rules, 2014 as amended from time to time. The Policy lay down the guiding principles or rules that shall apply to all CSR programs/projects as per Schedule VII of the Act within the geographical limit of Republic of India for advantage of marginalized, poor & deprived sections of society and/or for contributing towards environmental sustainability.

OBJECTIVE AND SCOPE

OBJECTIVE

The main objective of the CSR Policy is to lay down guidelines for the Company to make CSR as one of the key focus areas to adhere to the Company's global interest in environment and society that focuses on making a positive contribution to society through effective impact and sustainable development programs also includes implantation and spending of CSR as an Ongoing Project or otherwise as provided under the statute.

This Policy covers the proposed CSR activities to be undertaken by the Company and ensuring that they are in line with Schedule VII of the Act as amended from time to time. It covers the CSR activities which are being carried out in India and includes strategy that defines plans for future CSR activities.

SCOPE

The CSR activities of the Company shall include, but not limited to any or all the sectors/activities as may be prescribed by Schedule VII of the Companies Act, 2013 amended from time to time. Further, the Company will review the sectors/activities from time to time and make additions/deletions/ clarifications to the above sectors/activities.

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

CONSTITUTION

Pursuant to the provisions of Section 135 of the Act, the Board of Directors shall constitute the Corporate Social Responsibility (CSR) Committee. The Members of CSR shall be appointed by the Board of Directors of the Company which must consist of at least two or more Directors. 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

FUNCTIONS AND POWERS OF COMMITTEE

To effectively implement the objectives of the Company with respect to CSR, the Committee is vested with the following functions and powers:

- a. Formulate CSR Policy and recommend the same to the Board of Directors of the Company for approval
- b. Recommend CSR activities as stated under Schedule VII of the Act
- c. Approve to undertake CSR activities, if necessary, in collaboration with group companies/other Companies/firms/NGOs etc., and to separately report the same in line with the CSR Rules
- d. Recommend the CSR Budget
- e. Spend the allocated CSR amount on the CSR activities once it is approved by the Board of Directors of the Company in accordance with the Act and the CSR Rules
- f. Create transparent monitoring mechanism for implementation of CSR initiatives in India.
- g. Submit the Reports to the Board in respect of the CSR activities undertaken by the Company.
- h. Monitor CSR Policy from time to time
- i. Authorize executives of the Company to attend the CSR Committee Meetings, if necessary.
- j. Such other functions as may be entrusted by the Board from time to time with respect to the CSR Activities.

MEETINGS OF THE COMMITTEE

For smooth functioning of the Committee, the members shall meet as below to discuss such matters and to take such decisions as may be necessary;

- a. The CSR Committee shall meet as and when required
- b. The members of the Committee may mutually agree between them regarding time and place for the said meetings.
- c. The quorum for the CSR Committee Meeting shall be 2 Directors

d. The Members of the Committee may participate in the meeting either in person or through video conferencing or other audio visual means as may be convenient.

CSR SPEND

The Company shall spend the CSR amount under the projects and amounts proposed under the Companies Act, 2013

CSR EXPENDITURE

Net profit for the purpose of allocation towards CSR means profit more fully described under Rule 2(f) of the CSR Rules. The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

FAILURE TO SPEND THE CSR MONEY

If the Company fails to spend the required amount in a particular financial year, it is the duty of the Committee to submit a report to the Board of Directors specifying the reasons for not spending the amount, which in turn shall be reported by the Board of Directors in their Annual Report pertaining to that particular Financial Year. Surplus, if any, arising out of the CSR projects or programs or activities shall not form part of the business profit of the Company.

CSR INITIATIVES

Pursuant to Schedule VII of the Act and the CSR Rules, the Company shall undertake CSR activities included in its Annual CSR Plan, as recommended by the CSR Committee at the beginning of each year. The Committee is authorized to approve any modification to the existing Annual CSR Plan or to propose any new program during the financial year under review.

ANNUAL CSR PLAN

The Annual CSR Plan is a yearly plan of CSR activities that would be placed before the Board of Directors of the Company based on recommendation of its CSR Committee which outlines inter alia the following aspects of CSR initiatives of the Company:

- a. Project Proposals
- b. Targeted Beneficiaries and their key needs
- c. Alignment with Schedule VII
- d. Project Goals and milestones
- e. Activities and Timelines including expected closure dates
- f. CSR Budget with projections
- g. Monitoring mechanism
- h. Progress reporting and frequency of reports
- i. Risks and mitigation strategies
- j. Any other information as may be required by the CSR Committee

MONITORING MECHANISM

The CSR activities shall be monitored by the CSR Committee under the control and supervision of the Board of Directors in line with the provisions of the Companies Act, 2013.

POLICY REVIEW AND FUTURE AMENDMENT

The Board of Directors may revise/ amend this CSR Policy based on the recommendations of the CSR committee or to bring the same in line with the guidelines or amendments issued from time to time by Government on the subject.

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. Necessary details are attached in AOC-2.

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.

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:

Particulars	Results for the year 2023-24	Results for the year 2022-23
Total Revenue	1,60,96,33,938.32	1,31,81,15,270.55
Total Expenses	1,52,42,03,811.77	1,25,93,39,079.64
Profit or Loss before Exceptional and Extraordinary items and Tax	8,54,30,126.55	5,87,76,190.91
Less: Exceptional Items	-	-
Less: Extraordinary Items	-1,41,619.94	-
Profit or Loss before Tax	8,55,71,746.49	5,87,76,190.91
Current Tax	2,45,71,000.00	2,16,10,000.00
Deferred Tax	-1,53,284.75	-23,41,170.04
Profit or Loss After Tax	6,11,54,031.25	3,95,07,360.95

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
08825896	PRASANNAKUMARI KALYANI	Director	07-08-2020
00026418	VELIYIL VELAYUDHAN PAVITHRAN	Whole-time director	07-08-2020
00026426	VELAYUDHAN RAVINDRA PRASAD	Managing Director	07-08-2020
02208805	GIRIJA SAJEENDRANATH	Director	07-08-2020
03475326	ARUN PRASAD	Director	07-08-2020

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.

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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	Abdul Rahim & Co
Name of auditor signing report	MUHAMMAD SHAFEEQ ABDUL RAHIM
Firms registration number of audit firm	000006S
Membership number of auditor	028189
Address of auditors	Noor Complex, South of Vellakinar J n Alappuzha-688001
Permanent account number of auditor or auditor's firm	AAFFA2712E
SRN of form ADT-1	T84975242
Date of signing audit report by auditors	02/11/2024
Date of signing of balance sheet by auditors	02/11/2024

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 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 (11) [See below]	
Disclosure in auditors report relating to inventories	Textual information (12) [See below]	
Disclosure in auditors report relating to loans	Textual information (13) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (14) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (15) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (16) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (17) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues		Textual information (18) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
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		According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(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 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 (11)

Disclosure in auditors report relating to fixed assets

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment. (B) The Company has maintained proper records showing full particulars of Intangible assets. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company. (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year. (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

Textual information (12)

Disclosure in auditors report relating to inventories

(a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company have been sanctioned working capital limits in excess of five core rupees in aggregate from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company.

Textual information (13)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. (a) A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates. b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima-facie, not prejudicial to the interest of the Company. (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular. (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest; (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party. (f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.

Textual information (14)

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

According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the Provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made.

Textual information (15)

Disclosure in auditors report relating to deposits accepted

The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under. Accordingly, clause 3(v) of the Order is not applicable.

Textual information (16)

Disclosure in auditors report relating to maintenance of cost records

According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable

Textual information (17)

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

(a) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable. (b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.

Textual information (18)

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

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year .Accordingly, clause 3(ix)(a) of the Order is not applicable. (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company ,the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable. (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable. (e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable. (f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) 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) Based on examination of the books and records of the Company and according the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit. (b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. (c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

Textual information (20)

Disclosure in auditors report relating to transactions with related parties

In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards

Textual information (21)

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

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, 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 and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to 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

(a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable. (b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable. (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable. (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

Textual information (24)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS REPORT

To the Members of TRAVANCORE MATS AND MATTING PRIVATE LIMITED

We have audited the financial statements of TRAVANCORE MATS AND MATTING PRIVATE LIMITED (Company), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Information other than the Financial Statements and Auditor's Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

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

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of

adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial 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, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- (a) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (e) Evaluate the overall presentation, structure and content of the 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.

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 sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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 operating effectiveness of such controls are given in separate Annexure-B

(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:

(1) The Company does not have any pending litigation, which would impact its financial position.

(2) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

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

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

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

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(5). The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(6). Proviso to Rule 3(1) of the companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023 and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2024.

(h) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

For Abdul Rahim & Co Chartered Accountants

Firm's Registration No: 000006S

Place –ALAPPUZHA

CA Abdul Rahim.M, FCA

Date: 02/11/2024

Memb-No: 004538

UDIN: 24004538BKHNEU9517

Annexure A to the Independent Auditor's report on the standalone financial statements of TRAVANCORE MATS AND MATTING PRIVATE LIMITED for the year ended 31 March 2024

Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date) With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2024, we report the following:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

(B) The Company has maintained proper records showing full particulars of Intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified in a phased manner over a period of three years. In accordance with this programme, certain Property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

(ii) (a) The inventory has been physically verified by the management during the year.

In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company have been sanctioned working capital limits in excess of five core rupees in aggregate from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

(a)A. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to subsidiaries, joint ventures and associates

B. Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loans or advances and guarantees or security to other than subsidiaries, joint ventures and associates.

b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are, prima-facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of in respect of loans and advances in the nature of loans given, the repayment of principal and payment of interest has been stipulated and the repayments or receipts have been regular.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no overdue amount for more than ninety days in respect of loans given. Hence reasonable steps not required to be taken by the company for recovery of the principal and interest;

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loan granted which has fallen due during the year, which has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same party.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans either repayable on demand or without specifying any terms or period of repayment.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, investments or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the

Provisions of Section 185 and 186 of the Companies Act, 2013 in relation to loans given and investments made.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules made there under. Accordingly, clause 3(v) of the Order is not applicable.

(vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the

Order is not applicable.

(vi) (a) The Company does not have liability in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities during the year

According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of GST, Provident fund, Employees' State Insurance, Income-tax, Duty of Customs, Cess and other material statutory dues were in arrears as at 31 March 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.

(vii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(viii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority

(c) According to the information and explanations given to us by the management, the Company has not obtained any term loans. Accordingly, clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis by the Company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013.

Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

(ix) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.

(x) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xi) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.

(xiii) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

(xiv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

(xv) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvi) The Company has not incurred cash losses in the current and in the immediately preceding financial year. Accordingly, clause 3(xvii) of the Order is not applicable.

(xvii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xviii) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the 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.

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

(x) CFS not applicable to this Company. Accordingly, clause 3(xxi) of the Order is not applicable.

For Abdul Rahim & Co Chartered Accountants

Firm's Registration No: 000006S

Place –ALAPPUZHA

CA Abdul Rahim.M, FCA

Date: 02/11/2024

Memb-No: 004538

UDIN: 24004538BKHNEU9517

ANNEXURE “B” TO THE INDEPENDENT AUDITORS’ REPORT ON THE FINANCIAL STATEMENTS

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

We have audited the internal financial controls over financial reporting of TRAVANCORE MATS AND MATTING PRIVATE LIMITED (“the Company”) as of 31 March 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, including adherence to the respective Company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor’s Responsibility

Our responsibility is to express an opinion on the Company’s 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 as specified under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls over Financial Reporting

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company’s internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company’s assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us , the Company has, in all material the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 Abdul Rahim & Co Chartered Accountants

Firm’s Registration No: 000006S

Place –ALAPPUZHA

CA Abdul Rahim.M, FCA

Date: 02/11/2024

Memb-No: 004538

UDIN: 24004538BKHNEU9517

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in 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 INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	21,00,00,000	21,00,00,000	21,00,00,000
Reserves and surplus	19,01,57,335.01	12,90,03,303.77	
Total shareholders' funds	40,01,57,335.01	33,90,03,303.77	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	31,41,325	72,27,502	
Other long-term liabilities	0	0	
Long-term provisions	4,54,36,231	4,54,36,231	
Total non-current liabilities	4,85,77,556	5,26,63,733	
Current liabilities [Abstract]			
Short-term borrowings	31,09,90,967.03	23,05,93,402.87	
Trade payables	10,73,32,578.19	8,26,97,923.87	
Other current liabilities	2,95,80,958.17	1,58,76,349.04	
Short-term provisions	3,30,71,000	3,01,10,000	
Total current liabilities	48,09,75,503.39	35,92,77,675.78	
Total equity and liabilities	92,97,10,394.4	75,09,44,712.55	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	18,72,63,691.56	18,46,14,772.43	19,29,69,827.9
Intangible assets	0	0	
Tangible assets capital work-in-progress	0	4,99,280.74	
Total fixed assets	18,72,63,691.56	18,51,14,053.17	
Non-current investments	82,67,930.52	74,63,844.92	
Deferred tax assets (net)	1,20,64,875.83	1,19,11,591.08	
Long-term loans and advances	1,36,78,231.65	1,56,46,439.05	
Total non-current assets	22,12,74,729.56	22,01,35,928.22	
Current assets [Abstract]			
Current investments	0	0	
Inventories	22,49,92,176.92	17,01,49,925.15	
Trade receivables	14,98,27,803.9	11,26,76,665.04	
Cash and bank balances	3,99,10,130.17	2,08,67,367.62	
Short-term loans and advances	16,59,72,189.51	18,57,33,648.25	
Other current assets	12,77,33,364.34	4,13,81,178.27	
Total current assets	70,84,35,664.84	53,08,08,784.33	
Total assets	92,97,10,394.4	75,09,44,712.55	

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in 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	VELIYIL	VELAYUDHAN
Middle name of director	VELAYUDHAN	RAVINDRA
Last name of director	PAVITHRAN	PRASAD
Designation of director	Wholetime Director	Managing Director
Director identification number of director	00026418	00026426
Date of signing of financial statements by director	02/11/2024	02/11/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in 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	8,54,30,126.55	5,87,76,190.91	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	(A) 1,46,47,369.31	(B) 1,10,86,925.24	
Adjustments for depreciation and amortisation expense	2,07,64,791.28	1,92,13,164.93	
Other adjustments for non-cash items	(C) 1,90,428.72	(D) 48,120.13	
Total adjustments to profit (loss)	3,56,02,589.31	3,03,48,210.3	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-5,48,42,251.77	6,29,43,708.07	
Adjustments for decrease (increase) in trade receivables	-3,71,51,138.86	5,58,11,306.5	
Adjustments for decrease (increase) in other current assets	(E) -6,46,22,519.93	(F) -1,54,97,657.95	
Adjustments for increase (decrease) in trade payables	2,46,34,654.32	-3,94,23,340.4	
Adjustments for increase (decrease) in other current liabilities	1,37,04,609.13	64,64,244.47	
Adjustments for provisions	(G) 0	(H) 2,14,36,231	
Total adjustments for working capital	-11,82,76,647.11	9,17,34,491.69	
Total adjustments for reconcile profit (loss)	-8,26,74,057.8	12,20,82,701.99	
Net cash flows from (used in) operations	27,56,068.75	18,08,58,892.9	
Income taxes paid (refund)	2,16,10,000	2,40,14,347	
Net cash flows from (used in) operating activities before extraordinary items	-1,88,53,931.25	15,68,44,545.9	
Net cash flows from (used in) operating activities	-1,88,53,931.25	15,68,44,545.9	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	15,02,791.34	3,50,000	
Purchase of tangible assets	2,49,20,310.53	1,12,38,229.59	
Purchase of intangible assets	45,000	18,000	
Other inflows (outflows) of cash	(I) -3,04,804.86	(J) -64,68,585.66	
Net cash flows from (used in) investing activities before extraordinary items	-2,37,67,324.05	-1,73,74,815.25	
Net cash flows from (used in) investing activities	-2,37,67,324.05	-1,73,74,815.25	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	8,03,97,564.16	0	
Repayments of borrowings	(K) 40,86,177	(L) 11,40,85,550.06	
Interest paid	1,35,67,568.92	96,36,896.98	
Other inflows (outflows) of cash	(M) -10,79,800.39	(N) -14,50,028.26	
Net cash flows from (used in) financing activities before extraordinary items	6,16,64,017.85	-12,51,72,475.3	
Net cash flows from (used in) financing activities	6,16,64,017.85	-12,51,72,475.3	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,90,42,762.55	1,42,97,255.35	
Net increase (decrease) in cash and cash equivalents	1,90,42,762.55	1,42,97,255.35	
Cash and cash equivalents cash flow statement at end of period	3,99,10,130.17	2,08,67,367.62	65,70,112.27

Footnotes

- (A) Loan processing charges : 1423594.48 Interest Expenses : 13567568.92 Interest Income : -343794.09
 (B) Loan processing charges : 1450028.26 Interest Expenses : 9636896.98 Interest Income : 0
 (C) Extraordinary Items : 141619.94 Loss on sale of Fixed Assets : 48808.78
 (D) Extraordinary Items : 0 Loss on sale of Fixed Assets : 48120.13
 (E) Long Term Loans and Advances : 1968207.4 Short Terms Loans And Advances : 19761458.74 Other Current Assets : -86352186.07
 (F) Long Term Loans and Advances : 4499070.93 Short Terms Loans And Advances : -18804351.72 Other Current Assets : -1192377.16
 (G) Short Term Provisions : 0 Long Term Provisions : 0
 (H) Short Term Provisions : 8500000 Long Term Provisions : 12936231
 (I) Capital Work in Progress : 499280.74 Increase in Non Current Investments : -804085.6
 (J) Capital Work in Progress : -499280.74 Increase in Non Current Investments : -5969304.92
 (K) Increase / (Decrease) in Long Term Borrowings : 4086177 Increase / (Decrease) in Short Term Borrowings : 0
 (L) Increase / (Decrease) in Long Term Borrowings : 10729479.32 Increase / (Decrease) in Short Term Borrowings : 103356070.74
 (M) Loan processing charges : -1423594.48 Interest Received on Deposits : 343794.09
 (N) Loan processing charges : -1450028.26 Interest Received on Deposits : 0

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

..(1)

Unless otherwise specified, all monetary values are in 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	VELIYIL VELAYUDHAN PAVITHRAN	VELIYIL VELAYUDHAN PAVITHRAN	VELYAYUDHAN RAVINDRA PRASAD	VELYAYUDHAN RAVINDRA PRASAD
PAN of shareholder	ABFPV3925M	ABFPV3925M	ABFPV3927K	ABFPV3927K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,10,000	[shares] 3,27,000	[shares] 7,56,000	[shares] 7,56,000
Percentage of shareholding in company	10.00%	15.57%	36.00%	36.00%

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

..(2)

Unless otherwise specified, all monetary values are in 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	GIRIJA SAJEENDRANATH	GIRIJA SAJEENDRANATH	PRASANNAKUMARI KALYANI	PRASANNAKUMARI KALYANI
PAN of shareholder	BDZPS3207A	BDZPS3207A	APYPK3700L	APYPK3700L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,27,000	[shares] 4,27,000	[shares] 4,27,000	[shares] 4,27,000
Percentage of shareholding in company	20.33%	20.33%	20.33%	20.33%

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 5 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Fully Paid up	Fully Paid up
Name of shareholder	WILTON WEAVERS PRIVATE LIMITED	WILTON WEAVERS PRIVATE LIMITED
CIN of shareholder	U17115KL1999PTC013276	U17115KL1999PTC013276
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,17,000	[shares] 0
Percentage of shareholding in company	5.57%	0.00%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in 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] 25,00,000	[shares] 25,00,000		[shares] 25,00,000
Value of shares authorised	25,00,00,000	25,00,00,000		25,00,00,000
Number of shares issued	[shares] 21,00,000	[shares] 21,00,000		[shares] 21,00,000
Value of shares issued	21,00,00,000	21,00,00,000		21,00,00,000
Number of shares subscribed and fully paid	[shares] 21,00,000	[shares] 21,00,000		[shares] 21,00,000
Value of shares subscribed and fully paid	21,00,00,000	21,00,00,000		21,00,00,000
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] 21,00,000	[shares] 21,00,000		[shares] 21,00,000
Total value of shares subscribed	21,00,00,000	21,00,00,000		21,00,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 21,00,000	[shares] 21,00,000		[shares] 21,00,000
Value of shares called	21,00,00,000	21,00,00,000		21,00,00,000
Value of shares paid-up	21,00,00,000	21,00,00,000		21,00,00,000
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
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 21,00,000	[shares] 21,00,000	[shares] 21,00,000	[shares] 21,00,000
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
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	21,00,00,000	21,00,00,000	21,00,00,000	21,00,00,000
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

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in 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] 25,00,000		[shares] 25,00,000	[shares] 25,00,000
Value of shares authorised	25,00,00,000		25,00,00,000	25,00,00,000
Number of shares issued	[shares] 21,00,000		[shares] 21,00,000	[shares] 21,00,000
Value of shares issued	21,00,00,000		21,00,00,000	21,00,00,000
Number of shares subscribed and fully paid	[shares] 21,00,000		[shares] 21,00,000	[shares] 21,00,000
Value of shares subscribed and fully paid	21,00,00,000		21,00,00,000	21,00,00,000
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] 21,00,000		[shares] 21,00,000	[shares] 21,00,000
Total value of shares subscribed	21,00,00,000		21,00,00,000	21,00,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 21,00,000		[shares] 21,00,000	[shares] 21,00,000
Value of shares called	21,00,00,000		21,00,00,000	21,00,00,000
Value of shares paid-up	21,00,00,000		21,00,00,000	21,00,00,000
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
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 21,00,000	[shares] 21,00,000	[shares] 21,00,000	[shares] 21,00,000
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
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	21,00,00,000	21,00,00,000	21,00,00,000	21,00,00,000
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

Disclosure of classes of share capital [Table]

..(3)

Unless otherwise specified, all monetary values are in 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] 21,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	21,00,00,000

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (25) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (25)

Disclosure of notes on share capital explanatory [Text Block]

1.SHARES HELD BY PROMOTORS AT THE END OF THE YEAR As on 31-03-2024

Sr No.	Promotor's Name	No. of Shares	% of total shares	% Change during the year
1	V R Prasad	756000	36.00%	NIL
2	V V Pavithran	210000	10.00%	-5.57%
3	K Prasannakumari	427000	20.33%	NIL
4	K Girijakumari	427000	20.33%	NIL
5	V V Haridas	51000	2.43%	NIL
6	V V Santhosh	70000	3.33%	NIL
7	Arun Prasad	42000	2.00%	NIL

SHARES HELD BY PROMOTORS AT THE END OF THE YEAR As on 31-03-2023

Sr No.	Promotor's Name	No. of Shares	% of total shares	% Change during the year
1	V R Prasad	756000	36.00%	NIL
2	V V Pavithran	327000	15.57%	NIL
3	K Prasannakumari	427000	20.33%	NIL
4	K Girijakumari	427000	20.33%	NIL
5	V V Haridas	51000	2.43%	NIL
6	V V Santhosh	70000	3.33%	NIL

7	Arun Prasad	42000	2.00%	NIL
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2. STATEMENTS OF CHANGES IN EQUITY For the year 2023-24

Balance at 01-04-2023	Changes in Equity Share Capital due to prior period error	Related Balance at 01-04-2023	Changes in Equity Share Capital during 2023-24	Balance at 31-03-2024
21,00,00,000.00	-	21,00,00,000.00	-	21,00,00,000.00

STATEMENTS OF CHANGES IN EQUITY For the year 2022-2

Balance at 01-04-2022	Changes in Equity Share Capital due to prior period error	Related Balance at 01-04-2022	Changes in Equity Share Capital during 2022-23	Balance at 31-03-2023
21,00,00,000.00	-	21,00,00,000.00	-	21,00,00,000.00

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

..(1)

Unless otherwise specified, all monetary values are in 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	6,11,54,031.25	3,95,07,360.95		6,11,54,031.25
Total additions to reserves	6,11,54,031.25	3,95,07,360.95		6,11,54,031.25
Deductions to reserves [Abstract]				
Other deductions to reserves	0.01	0		0.01
Total deductions to reserves	0.01	0		0.01
Total changes in reserves	6,11,54,031.24	3,95,07,360.95		6,11,54,031.24
Reserves at end of period	19,01,57,335.01	12,90,03,303.77	8,94,95,942.82	19,01,57,335.01

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in 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	3,95,07,360.95	
Total additions to reserves	3,95,07,360.95	
Deductions to reserves [Abstract]		
Other deductions to reserves	0	
Total deductions to reserves	0	
Total changes in reserves	3,95,07,360.95	
Reserves at end of period	12,90,03,303.77	8,94,95,942.82

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	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	31,41,325	72,27,502	13,32,050	72,27,502
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	13,32,050	72,27,502	13,32,050	72,27,502
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 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	13,32,050	72,27,502	13,32,050	72,27,502
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Secured	Secured
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	13,32,050	72,27,502	13,32,050	72,27,502
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 INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for fixed assets [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	18,09,275	0	18,09,275	0
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]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Loans taken for vehicles [Member]		Borrowings [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	18,09,275	0	31,09,90,967.03	23,05,93,402.87
Nature of security [Abstract]				
Nature of security	Secured	NA	Refer to child member	Refer to child member
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured			Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	31,09,90,967.03	23,05,93,402.87
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]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	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	31,09,90,967.03	23,05,93,402.87
Nature of security [Abstract]		
Nature of security	Secured	Secured
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Textual information (26) [See below]	Textual information (27) [See below]
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	31,09,90,967.03	23,05,93,402.87
Aggregate amount of loans guaranteed by others	0	0
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

Textual information (26)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Secured against hypothecation of Stocks and Personal guarantee of Directors of Travancore Mats and Matting Private Limited and equitable mortgaged of Factory Land and Building of Travancore Mats and Matting Co

Textual information (27)

Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured

Secured against hypothecation of Stocks and Personal guarantee of Directors of Travancore Mats and Matting Private Limited and equitable mortgaged of Factory Land and Building of Travancore Mats and Matting Co

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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	2,49,65,310.53	1,12,56,229.59		2,49,65,310.53	1,12,56,229.59	
Depreciation tangible assets	-2,07,64,791.29	-1,92,13,164.93				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	15,51,600.11	3,98,120.13		16,13,524.85	5,23,637.2	
Total disposals tangible assets	15,51,600.11	3,98,120.13		16,13,524.85	5,23,637.2	
Total changes in tangible assets	26,48,919.13	-83,55,055.47		2,33,51,785.68	1,07,32,592.39	
Tangible assets at end of period	18,72,63,691.56	18,46,14,772.43	19,29,69,827.9	24,49,46,364.72	22,15,94,579.04	21,08,61,986.65

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in 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				0		
Depreciation tangible assets	2,07,64,791.29	1,92,13,164.93		0		
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	61,924.74	1,25,517.07				
Total disposals tangible assets	61,924.74	1,25,517.07				
Total changes in tangible assets	2,07,02,866.55	1,90,87,647.86		0	0	
Tangible assets at end of period	5,76,82,673.16	3,69,79,806.61	1,78,92,158.75	10,00,00,000	10,00,00,000	10,00,00,000

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in 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	0					
Depreciation tangible assets				0		
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	10,00,00,000	10,00,00,000	10,00,00,000	0	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in 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	0			0		
Depreciation tangible assets	0					
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	10,00,00,000	10,00,00,000	10,00,00,000	10,00,00,000	10,00,00,000	10,00,00,000

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]			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				2,13,85,618.75	80,39,334.8	
Depreciation tangible assets	0			-1,48,95,639.31	-1,41,49,463.73	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				15,15,822.29	0	
Total disposals tangible assets				15,15,822.29	0	
Total changes in tangible assets	0	0		49,74,157.15	-61,10,128.93	
Tangible assets at end of period	0	0	0	7,12,36,231.19	6,62,62,074.04	7,23,72,202.97

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in 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]	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	2,13,85,618.75	80,39,334.8				
Depreciation tangible assets				1,48,95,639.31	1,41,49,463.73	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	15,52,846.88	0		37,024.59	0	
Total disposals tangible assets	15,52,846.88	0		37,024.59	0	
Total changes in tangible assets	1,98,32,771.87	80,39,334.8		1,48,58,614.72	1,41,49,463.73	
Tangible assets at end of period	11,33,93,904.34	9,35,61,132.47	8,55,21,797.67	4,21,57,673.15	2,72,99,058.43	1,31,49,594.7

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	2,13,85,618.75	80,39,334.8		2,13,85,618.75	80,39,334.8	
Depreciation tangible assets	-1,48,95,639.31	-1,41,49,463.73				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	15,15,822.29	0		15,52,846.88	0	
Total disposals tangible assets	15,15,822.29	0		15,52,846.88	0	
Total changes in tangible assets	49,74,157.15	-61,10,128.93		1,98,32,771.87	80,39,334.8	
Tangible assets at end of period	7,12,36,231.19	6,62,62,074.04	7,23,72,202.97	11,33,93,904.34	9,35,61,132.47	8,55,21,797.67

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 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				2,13,85,618.75	80,39,334.8	
Depreciation tangible assets	1,48,95,639.31	1,41,49,463.73		-1,48,95,639.31	-1,41,49,463.73	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	37,024.59	0		15,15,822.29	0	
Total disposals tangible assets	37,024.59	0		15,15,822.29	0	
Total changes in tangible assets	1,48,58,614.72	1,41,49,463.73		49,74,157.15	-61,10,128.93	
Tangible assets at end of period	4,21,57,673.15	2,72,99,058.43	1,31,49,594.7	7,12,36,231.19	6,62,62,074.04	7,23,72,202.97

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in 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]	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	2,13,85,618.75	80,39,334.8				
Depreciation tangible assets				1,48,95,639.31	1,41,49,463.73	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	15,52,846.88	0		37,024.59	0	
Total disposals tangible assets	15,52,846.88	0		37,024.59	0	
Total changes in tangible assets	1,98,32,771.87	80,39,334.8		1,48,58,614.72	1,41,49,463.73	
Tangible assets at end of period	11,33,93,904.34	9,35,61,132.47	8,55,21,797.67	4,21,57,673.15	2,72,99,058.43	1,31,49,594.7

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	2,08,267.77	4,16,734.33		2,08,267.77	4,16,734.33	
Depreciation tangible assets	-17,74,922.99	-17,54,536.81				
Total changes in tangible assets	-15,66,655.22	-13,37,802.48		2,08,267.77	4,16,734.33	
Tangible assets at end of period	49,11,782.26	64,78,437.48	78,16,239.96	1,01,09,318.06	99,01,050.29	94,84,315.96

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [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				2,08,267.77	4,16,734.33	
Depreciation tangible assets	17,74,922.99	17,54,536.81		-17,74,922.99	-17,54,536.81	
Total changes in tangible assets	17,74,922.99	17,54,536.81		-15,66,655.22	-13,37,802.48	
Tangible assets at end of period	51,97,535.8	34,22,612.81	16,68,076	49,11,782.26	64,78,437.48	78,16,239.96

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in 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]	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	2,08,267.77	4,16,734.33				
Depreciation tangible assets				17,74,922.99	17,54,536.81	
Total changes in tangible assets	2,08,267.77	4,16,734.33		17,74,922.99	17,54,536.81	
Tangible assets at end of period	1,01,09,318.06	99,01,050.29	94,84,315.96	51,97,535.8	34,22,612.81	16,68,076

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	24,44,783.33	19,77,907.75		24,44,783.33	19,77,907.75	
Depreciation tangible assets	-24,56,963.26	-18,80,465.15				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3,98,120.13		0	5,23,637.2	
Total disposals tangible assets	0	3,98,120.13		0	5,23,637.2	
Total changes in tangible assets	-12,179.93	-3,00,677.53		24,44,783.33	14,54,270.55	
Tangible assets at end of period	77,82,195.97	77,94,375.9	80,95,053.43	1,38,71,349	1,14,26,565.67	99,72,295.12

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
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				24,44,783.33	19,77,907.75	
Depreciation tangible assets	24,56,963.26	18,80,465.15		-24,56,963.26	-18,80,465.15	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	1,25,517.07		0	3,98,120.13	
Total disposals tangible assets	0	1,25,517.07		0	3,98,120.13	
Total changes in tangible assets	24,56,963.26	17,54,948.08		-12,179.93	-3,00,677.53	
Tangible assets at end of period	60,89,153.03	36,32,189.77	18,77,241.69	77,82,195.97	77,94,375.9	80,95,053.43

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in 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]	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	24,44,783.33	19,77,907.75				
Depreciation tangible assets				24,56,963.26	18,80,465.15	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	5,23,637.2		0	1,25,517.07	
Total disposals tangible assets	0	5,23,637.2		0	1,25,517.07	
Total changes in tangible assets	24,44,783.33	14,54,270.55		24,56,963.26	17,54,948.08	
Tangible assets at end of period	1,38,71,349	1,14,26,565.67	99,72,295.12	60,89,153.03	36,32,189.77	18,77,241.69

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	24,44,783.33	19,77,907.75		24,44,783.33	19,77,907.75	
Depreciation tangible assets	-24,56,963.26	-18,80,465.15				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3,98,120.13		0	5,23,637.2	
Total disposals tangible assets	0	3,98,120.13		0	5,23,637.2	
Total changes in tangible assets	-12,179.93	-3,00,677.53		24,44,783.33	14,54,270.55	
Tangible assets at end of period	77,82,195.97	77,94,375.9	80,95,053.43	1,38,71,349	1,14,26,565.67	99,72,295.12

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office 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				2,10,254.24	2,72,527.8	
Depreciation tangible assets	24,56,963.26	18,80,465.15		-2,54,503.63	-2,29,737.79	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	1,25,517.07				
Total disposals tangible assets	0	1,25,517.07				
Total changes in tangible assets	24,56,963.26	17,54,948.08		-44,249.39	42,790.01	
Tangible assets at end of period	60,89,153.03	36,32,189.77	18,77,241.69	8,28,997.89	8,73,247.28	8,30,457.27

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in 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]	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	2,10,254.24	2,72,527.8				
Depreciation tangible assets				2,54,503.63	2,29,737.79	
Total changes in tangible assets	2,10,254.24	2,72,527.8		2,54,503.63	2,29,737.79	
Tangible assets at end of period	14,82,297.46	12,72,043.22	9,99,515.42	6,53,299.57	3,98,795.94	1,69,058.15

Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	2,10,254.24	2,72,527.8		2,10,254.24	2,72,527.8	
Depreciation tangible assets	-2,54,503.63	-2,29,737.79				
Total changes in tangible assets	-44,249.39	42,790.01		2,10,254.24	2,72,527.8	
Tangible assets at end of period	8,28,997.89	8,73,247.28	8,30,457.27	14,82,297.46	12,72,043.22	9,99,515.42

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in 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]		
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				6,71,386.44	4,16,524.91	
Depreciation tangible assets	2,54,503.63	2,29,737.79		-8,25,033	-6,51,479.07	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others				35,777.82	0	
Total disposals tangible assets				35,777.82	0	
Total changes in tangible assets	2,54,503.63	2,29,737.79		-1,89,424.38	-2,34,954.16	
Tangible assets at end of period	6,53,299.57	3,98,795.94	1,69,058.15	10,33,585.47	12,23,009.85	14,57,964.01

Disclosure of tangible assets [Table]

..(21)

Unless otherwise specified, all monetary values are in 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]	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
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	6,71,386.44	4,16,524.91	
Depreciation tangible assets			8,25,033
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	60,677.97	0	24,900.15
Total disposals tangible assets	60,677.97	0	24,900.15
Total changes in tangible assets	6,10,708.47	4,16,524.91	8,00,132.85
Tangible assets at end of period	29,73,349.4	23,62,640.93	19,46,116.02

Disclosure of tangible assets [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	6,71,386.44	4,16,524.91		6,71,386.44	4,16,524.91	
Depreciation tangible assets	-8,25,033	-6,51,479.07				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	35,777.82	0		60,677.97	0	
Total disposals tangible assets	35,777.82	0		60,677.97	0	
Total changes in tangible assets	-1,89,424.38	-2,34,954.16		6,10,708.47	4,16,524.91	
Tangible assets at end of period	10,33,585.47	12,23,009.85	14,57,964.01	29,73,349.4	23,62,640.93	19,46,116.02

Disclosure of tangible assets [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [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				45,000	1,33,200	
Depreciation tangible assets	8,25,033	6,51,479.07		-5,57,729.1	-5,47,482.38	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	24,900.15	0				
Total disposals tangible assets	24,900.15	0				
Total changes in tangible assets	8,00,132.85	6,51,479.07		-5,12,729.1	-4,14,282.38	
Tangible assets at end of period	19,39,763.93	11,39,631.08	4,88,152.01	14,70,898.78	19,83,627.88	23,97,910.26

Disclosure of tangible assets [Table]

..(24)

Unless otherwise specified, all monetary values are in 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]	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	45,000	1,33,200				
Depreciation tangible assets				5,57,729.1	5,47,482.38	
Total changes in tangible assets	45,000	1,33,200		5,57,729.1	5,47,482.38	
Tangible assets at end of period	31,16,146.46	30,71,146.46	29,37,946.46	16,45,247.68	10,87,518.58	5,40,036.2

Disclosure of tangible assets [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	45,000	1,33,200		45,000	1,33,200	
Depreciation tangible assets	-5,57,729.1	-5,47,482.38				
Total changes in tangible assets	-5,12,729.1	-4,14,282.38		45,000	1,33,200	
Tangible assets at end of period	14,70,898.78	19,83,627.88	23,97,910.26	31,16,146.46	30,71,146.46	29,37,946.46

Disclosure of tangible assets [Table]

..(26)

Unless otherwise specified, all monetary values are in 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]		
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		Softwares, Electrical Installations	Softwares, Electrical Installations	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				45,000	1,33,200	
Depreciation tangible assets	5,57,729.1	5,47,482.38		-5,57,729.1	-5,47,482.38	
Total changes in tangible assets	5,57,729.1	5,47,482.38		-5,12,729.1	-4,14,282.38	
Tangible assets at end of period	16,45,247.68	10,87,518.58	5,40,036.2	14,70,898.78	19,83,627.88	23,97,910.26

Disclosure of tangible assets [Table]

..(27)

Unless otherwise specified, all monetary values are in 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]	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	Softwares, Electrical Installations	Softwares, Electrical Installations		Softwares, Electrical Installations	Softwares, Electrical Installations	
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	45,000	1,33,200				
Depreciation tangible assets				5,57,729.1	5,47,482.38	
Total changes in tangible assets	45,000	1,33,200		5,57,729.1	5,47,482.38	
Tangible assets at end of period	31,16,146.46	30,71,146.46	29,37,946.46	16,45,247.68	10,87,518.58	5,40,036.2

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in 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 INR

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

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in 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	Refer SAP	Refer SAP	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer SAP	Refer SAP	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in 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	Refer SAP	Refer SAP	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer SAP	Refer SAP	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in 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	Refer SAP	Refer SAP	Refer to child member	Refer to child member	Refer SAP	Refer SAP
Useful lives or depreciation rates tangible assets	Refer SAP	Refer SAP	Refer to child member	Refer to child member	Refer SAP	Refer SAP

Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in 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 INR

Classification of non-current investments [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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	35,316	35,316	81,77,614.52	73,73,528.92
Name of body corporate in whom investment has been made	Investment in shares In unlisted companies	Investment in shares In unlisted companies	Mutual Funds	Mutual Funds

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Non-current investments	55,000	55,000
Name of body corporate in whom investment has been made	other	other

Unless otherwise specified, all monetary values are in 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	82,67,930.52	74,63,844.92
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**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	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	4,54,36,231	4,54,36,231		0
Total provisions for employee benefits	4,54,36,231	4,54,36,231	0	0
Provision for corporate tax [Abstract]				
Provision for current tax			2,45,71,000	2,16,10,000
Total provision for corporate tax			2,45,71,000	2,16,10,000
CSR expenditure provision	0	0	0	0
Other provisions			(A) 85,00,000	(B) 85,00,000
Total provisions	4,54,36,231	4,54,36,231	3,30,71,000	3,01,10,000

Footnotes

(A) Provision for Doubtful advances : 8500000

(B) Provision for Doubtful advances : 8500000

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Other loans and advances [Member]	
Classification of loans and advances [Axis]	Loans and advances [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,36,78,231.65	1,56,46,439.05	1,36,78,231.65	1,56,46,439.05
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,36,78,231.65	1,56,46,439.05	1,36,78,231.65	1,56,46,439.05
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]		Loans and advances [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	(A) 1,36,78,231.65	(B) 1,56,46,439.05	16,59,72,189.51	18,57,33,648.25
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,36,78,231.65	1,56,46,439.05	16,59,72,189.51	18,57,33,648.25
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

Footnotes

(A) Employees Gratuity Fund - LIC : 9297633.03 Investment in Old Assets : 4380598.62

(B) Employees Gratuity Fund - LIC : 11265840.43 Investment in Old Assets : 4380598.62

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances to related parties [Member]		Loans advances given associates [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,96,94,748.03	1,96,94,748.03	1,96,94,748.03	1,96,94,748.03
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,96,94,748.03	1,96,94,748.03	1,96,94,748.03	1,96,94,748.03
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Loans advances given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	11,03,54,544.69	10,29,07,262.19	5,60,657.7	7,73,079.7
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	11,03,54,544.69	10,29,07,262.19	5,60,657.7	7,73,079.7
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]		Prepaid expenses [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	3,53,62,239.09	6,23,58,558.33	39,18,756.08	10,58,535.67
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3,53,62,239.09	6,23,58,558.33	39,18,756.08	10,58,535.67
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance tax [Member]		Advance income tax paid [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	2,55,00,000	1,05,00,000	2,55,00,000	1,05,00,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2,55,00,000	1,05,00,000	2,55,00,000	1,05,00,000
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other taxes receivable [Member]		Other deposit assets [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	(A) 15,55,792.01	(B) 4,65,55,741.66	43,87,691	42,44,281
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	15,55,792.01	4,65,55,741.66	43,87,691	42,44,281
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

Footnotes

(A) IGST (Export) Refund Receivable : 1352819.8 TCS/TDS Receivable : 202972.21

(B) IGST (Export) Refund Receivable : 36588701.6 Income tax refund receivable : 9768503 TCS/TDS Receivable : 198537.06

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in 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	14,98,27,803.9	11,26,76,665.04	14,98,27,803.9	11,26,76,665.04
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	14,98,27,803.9	11,26,76,665.04	14,98,27,803.9	11,26,76,665.04
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]				
Trade receivables due by firms in which any director is partner			0	0
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 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	22,49,92,176.92	17,01,49,925.15	11,36,92,308.96	7,47,72,787.65
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 INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	5,21,84,283.84	2,58,79,922.35	4,76,18,613.87	5,77,71,614.2
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 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	1,14,96,970.25	1,17,25,600.95	1,14,96,970.25	1,17,25,600.95
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	Consumables, Spares & Tools	Consumables, Spares & Tools

Unless otherwise specified, all monetary values are in 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]	Textual information (28) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Provision for Doubtful advances	Provision for Doubtful advances
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
Withholding taxes payable	43,26,440	8,12,605.12
Taxes payable other tax	(A) 79,96,561.97	(B) 88,976.06
Accrued expenses payable	(C) 12,86,453	(D) 39,98,439.89
Public deposit payable, current	0	0
Total other payables, current	1,36,09,454.97	49,00,021.07
Advance received from customers	7,436.06	3,001.1
Accrued salary payable	(E) 1,25,72,749.14	(F) 71,38,499.13
Accrued payroll liabilities, other	(G) 3,49,558	(H) 16,70,557
Contribution to provident fund scheme	30,41,760	21,64,270.74
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	2,95,80,958.17	1,58,76,349.04
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	1,47,96,180	45,81,673.9
Other balances with banks	2,50,37,237.99	1,61,48,672.72
Total balance with banks	3,98,33,417.99	2,07,30,346.62
Cash on hand	76,712.18	1,37,021
Total cash and cash equivalents	3,99,10,130.17	2,08,67,367.62
Total cash and bank balances	3,99,10,130.17	2,08,67,367.62
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other unamortised expenses	(I) 13,53,892	(J) 20,30,837
Other current assets, others	(K) 12,63,79,472.34	(L) 3,93,50,341.27
Total other current assets	12,77,33,364.34	4,13,81,178.27

Footnotes

- (A) GST Payable : 8026541.97 Professional Tax payable : -29980
 (B) GST Payable : 124564.06 Professional Tax payable : -35588
 (C) Telephone Exp. Payable : 1877 Other Payables : 1084576 Audit Fees Payable : 200000
 (D) Telephone Exp. Payable : 0 Other Payables : 3818439.89 Audit Fees Payable : 180000
 (E) Wages Payable : 9919415.14 Bonus Payable : 608492 Salary Payable : 2044842
 (F) Wages Payable : 6535461.74 Bonus Payable : 0 Salary Payable : 603037.39
 (G) Leave Encashment Payable : 0 ESI Payable : 349558
 (H) Leave Encashment Payable : 1451692 ESI Payable : 218865
 (I) Preliminary expenses : 1353892
 (J) Preliminary expenses : 2030837
 (K) Branch Accounts : -0.46 Other Current Assets : 275310.09 GST Cash Ledger : 1000 GST Credit Ledger : 32378218.19 GST Refund Due : 63184126 GST Input Tax Credit : 30540818.52
 (L) Branch Accounts : -1583.54 Other Current Assets : 0 GST Cash Ledger : -2983010 GST Credit Ledger : 33156084.09 GST Refund Due : 0 GST Input Tax Credit : 9178850.72

Textual information (28)

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

1. TRADE PAYABLES

Figures For the Current Reporting Period

Outstanding for following periods from due date of payment

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	1,28,25,508.18	59,227.00	75,294.70	-	1,29,60,029.88
Others	7,21,93,484.31	53,34,384.23	1,68,44,679.77	-	9,43,72,548.31
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	8,50,18,992.49	53,93,611.23	1,69,19,974.47	-	10,73,32,578.19

Figures For Previous Reporting Period

Outstanding for following periods from due date of payment

Particulars	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
MSME	85,33,473.11	(4,78,808.29)	-	-	80,54,664.82
Others	5,39,63,573.08	2,06,79,685.97	-	-	7,46,43,259.05
Dispute dues-MSME	-	-	-	-	-
Dispute dues	-	-	-	-	-
Others	-	-	-	-	-
Total	6,24,97,046.19	2,02,00,877.68	-	-	8,26,97,923.87

2. TRADE RECEIVABLES

Figures For the Current Reporting Period

Outstanding for following periods from due date of payment

Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	14,75,52,777.56	7,69,478.33	4,82,701.14	10,22,846.87	-	14,98,27,803.90
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						-
Total	14,75,52,777.56	7,69,478.33	4,82,701.14	10,22,846.87	-	14,98,27,803.90

Figures For Previous Reporting Period

Outstanding for following periods from due date of payment

Particulars	Less than 6 Months	6 Months -1Year	1-2 Years	2-3 Years	More than 3 Years	Total
Undisputed Trade Receivables- Considered Goods	10,51,01,265.27	64,23,791.82	11,51,607.95	-	-	11,26,76,665.04
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others						-
Total	10,51,01,265.27	64,23,791.82	11,51,607.95	-	-	11,26,76,665.04

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (29) [See below]
Disclosure of general information about company [TextBlock]	Textual information (30) [See below]

Textual information (29)

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

Significant Accounting Policies

a) Basis of Accounting

These financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles (GAAP) under the historical post convention on the accrual basis. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 (The Act) read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the act (to the extent notified). The company has consistently applied the accounting policies except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The company has prepared its books of accounts on going concern basis

b) Use of Estimates

The preparation of financial statements are in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the result of operations during the reporting year end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Differences between the actual results and estimates are recognised in the period in which the results are known/materialise.

c) Cash Flow Statement

Cash Flow Statement is prepared in accordance with AS-3 specified under the Companies Act, 2013 using the indirect method to determine cash flows from operating activities. The Cash Flows of the Company are segregated into operating, investing and financing activities. Cash and cash equivalents for the purpose of Cash Flow Statement comprise of Balance with Banks, Cash on Hand and Fixed Deposits.

d) Revenue recognition

i Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company. Revenue is recognised only when no significant uncertainties exist regarding the amount of consideration and it is reasonably certain that ultimate collection will be made.

ii "Revenue from operations (net)" excludes amount recovered towards excise duty, GST and freight and are net of sales returns.

e) Property, Plant & Equipment, Depreciation and Amortisation:

i Tangible assets are stated at their original cost including incidental expenses related to acquisition and installation, less accumulated depreciation and impairment loss, if any. Cost comprises of the purchase price and any other attributable cost of bringing the assets to its working condition for its intended use.

ii Depreciation on tangible fixed assets are allocated on assets over its useful lives. Useful lives of the tangible assets are taken, as prescribed under part C of Schedule II of the Companies Act, 2013.

iii Intangible assets : Software acquired is amortised over a period of four years on a Straight line basis

f) Current Assets

i Trade receivables are stated at Book value

ii Inventories

"Cost of raw materials has been determined by using moving weighted average cost

method and comprises all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs

incurred in bringing the inventories to their present condition."

"Cost of finished goods and work-in-progress includes direct labour and an appropriate

Share of fixed and variable production overheads. Fixed production overheads are allocated on the basis of normal capacity of production facilities. Cost is determined on moving weighted average basis."

"Cost of traded goods has been determined by using moving weighted average cost

method and comprises all costs of purchase, duties, taxes (other than those subsequently recoverable from tax authorities) and all other costs incurred in bringing the inventories to their present location and condition."

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

g) Investments

All the investments are stated at cost. Investments in mutual fund are in SBI dividend Yield Fund, SBI mutual Fund and ICICI prudential value Series 20.

The Market Value of these investment as on 31.03.2024 are

SBI dividend Yield - 13,49,902.50

SBI mutual Fund - 61,47,526.76

ICICI prudential value Series 20 - 21,05,523.80

All other investments including investments in shares are stated at book value. Since these are very old, these investments may not have any material realizable value on the Balance Sheet date.

h) Segment Reporting

The Company operates within a single business segment which constitutes Spinning, weaving and finishing of jute products. The Company operates only in India and hence there is no other geographical segment. Hence the disclosure of segment information as per Accounting Standard-17 is not applicable

i) Taxes on Income

"Tax expense, if any, normally comprises of current and deferred taxes. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Indian Income Tax Act, enacted in India. Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier year.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realised. In situations where the company has unabsorbed depreciation or carry forward tax losses, deferred tax assets are recognised only if there is virtual certainty supported by convincing evidence that they can be realised against future taxable profits. At each balance sheet date, the Company re-assesses unrecognised deferred tax assets. It recognises unrecognised deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realised.

The company has opted to pay tax under Section 115BAA of the Income Tax Act 1961 from this Assessment Year."

The Components of Net Deferred Tax Asset during 2023-24 is Rs 1,20,64,875.83

j) Earnings/ (Losses) per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the period is adjusted for the event of bonus issue.

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

k) Provisions & Reserves

A provision is recognised when an enterprise has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resource

l) Secured Loans

Secured by Hypothecation of stock of all units on prorata basis with multiple banking partners, SBI and SIB and collaterally secured by deposit of title deeds of Land, hypothecation of Building, Plant & Machinery at Company's Head Office at Cherthala and by personal guarantees of directors

m) Foreign Currency transactions and translations

The transactions in foreign currency are recorded at the original rates of exchange in force at the time the transaction is effected. At the year end, monetary items denominated in foreign currency are reported using the closing rates of exchange. Exchange differences arising thereon and on realization/payment of foreign exchange are accounted for in the relevant year as income or expense in the exchange rate gain/ loss account. The total Gain in foreign exchange from the export of goods amounts to Rs. 7,48,201.46

n) Employee Benefits

Company's contribution to Provident Fund, Employees State Insurance and Labour Welfare Fund are charged to Profit & Loss Account.

o) Retirement Benefits

Retirement Gratuity & Compensation Account includes actual payments during the year of Rs. 20,85,229.40 [Rs.19,68,207.00 from Gratuity Fund and Rs.1,17,042.40 from own fund]. The Company has joined the Group Gratuity Scheme of Life Insurance Corporation of India and started remitting payments to the Gratuity Trust, which commenced under this scheme. During the year the company has made no remittance to the Trust as the balance in Trust Account was sufficient to cover the liability of the company

p) Provisions and Contingencies

i A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates.

ii Contingent liabilities are disclosed as notes when the Company has a possible or present obligation where it is not probable that an outflow of resources will be required to settle it. Contingent assets are neither recognised nor disclosed.

q) Previous Year Comparatives

Previous year figures have been re grouped / reclassified wherever necessary to correspond to the current year classification.

Textual information (30)

Disclosure of general information about company [Text Block]

Travancore Mats and Matting Private Limited ('the Company') was incorporated on 07 August 2020 as a Private Limited Company under the provisions of the Companies Act, 1956. The Company is involved in Weaving and finishing of Jute Rugs, Carpets, Mats, Baskets, Production of Coir Mats with or without Latex backing. The address of its corporate office is Saktheeswaram Junction, Velloorvattom, Cherthala, Alappuzha, Kerala-688524

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in 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 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 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	WILTON WEAVERS PRIVATE LIMITED	WILTON WEAVERS PRIVATE LIMITED	EXTRAWEAVE PRIVATE LIMITED	EXTRAWEAVE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U17115KL1999PTC013276	U17115KL1999PTC013276	U17226KL2005PTC017785	U17226KL2005PTC017785
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Reimbursement of expenses incurred on behalf of company during year related party transactions	11,22,556	9,13,865.94	7,90,600	11,09,967
Other related party transactions expense	0	9,44,363		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	4,26,456.26	1,69,732	11,50,127	12,49,488
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 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	TRAVANCORE TRENDS LIMITED	TRAVANCORE TRENDS LIMITED	Travancore Mats and Matting Co.	Travancore Mats and Matting Co.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AABFT8331N	AABFT8331N
CIN of related party	U18101KL1995PLC008865	U18101KL1995PLC008865		
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Advances given during year related party transactions	13,570	21,060		
Other related party transactions expense			4,94,40,084.8	4,04,58,898.69
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			3,21,68,816.15	4,22,16,882.26
Amounts receivable related party transactions	1,97,67,158.03	1,97,53,588.03		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	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	KVM Hospital	KVM Hospital	VELIYIL VELAYUDHAN PAVITHRAN	VELIYIL VELAYUDHAN PAVITHRAN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAVFK6590J	AAVFK6590J	ABFPV3925M	ABFPV3925M
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Refer text block	Refer text block	Refer text block	Refer text block
Related party transactions [Abstract]				
Other related party transactions expense	3,48,958	5,440	50,000	
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	34,44,447	33,33,336
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7		8	
	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	VELYAYUDHAN RAVINDRA PRASAD	VELYAYUDHAN RAVINDRA PRASAD	ARUN PRASAD	ARUN PRASAD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABFPV3927K	ABFPV3927K	AJNPP8222B	AJNPP8222B
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	50,000		3,50,000	3,00,000
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	41,11,113	42,22,224	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			25,000	
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	9		10	
	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	GIRIJA SAJEENDRANATH	GIRIJA SAJEENDRANATH	PRASANNAKUMARI KALYANI	PRASANNAKUMARI KALYANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BDZPS3207A	BDZPS3207A	APYPK3700L	APYPK3700L
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	50,000	0	50,000	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	11	
	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	Travancore Balers	Travancore Balers
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AABFT3989L	AABFT3989L
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Refer text block	Refer text block
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts receivable related party transactions	1,62,488.3	1,62,488.3
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in 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 (31) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (31)

Disclosure of notes on related party explanatory [Text Block]

DISCLOSURE OF TRANSACTIONS WITH RELATED PARTIES

Name of related party and Nature of relationship	Nature of transaction	2023-24	2023-24	2022-23	2022-23
		Transaction value	Outstanding amount	Transaction value	Outstanding amount
V R Prasad - Managing Director	Salary	41,11,113.00	-	42,22,224.00	-
(Key Management Personnel)					
	Sitting Fee	50,000.00	-	-	-
	Personal Guarantee: -	-	-	-	-
	Cash Credit	91,03,89,116.90	31,18,38,860.03	10,33,51,420.74	23,05,98,052.87
	Term Loan	58,95,452.00	13,32,050.00	1,03,65,256.00	72,27,502.00
V V Pavithran - Wholetime Director	Salary	34,44,447.00	-	33,33,336.00	-
(Key Management Personnel)					
	Sitting Fee	50,000.00	-		-
	Personal Guarantee: -	-	-	-	-
	Cash Credit	91,03,89,116.90	31,18,38,860.03	10,33,51,420.74	23,05,98,052.87
	Term Loan	58,95,452.00	13,32,050.00	1,03,65,256.00	72,27,502.00
Arun Prasad	Rent	3,00,000.00	25,000.00	3,00,000.00	-
(Key Management Personnel)					
	Sitting Fee	50,000.00	-	-	-

Girjakumari	Sitting Fee	50,000.00	-	-	-
(Key Management Personnel)					
Prasannakumari	Sitting Fee	50,000.00	-	-	-
(Key Management Personnel)					
Wilton Weavers Private Limited.	Expense Reimbursement	11,22,556.00	4,26,456.26	9,13,865.94	59,000.00
(Managing Director is relative of Key Management Personnel)					
	Rent			9,44,363.00	1,10,732.00
Extraweave Private Limited.	Expense Reimbursement	7,90,600.00	11,50,127.00	11,09,967.00	12,49,488.00
(Managing Director is relative of Key Management Personnel)					
Travancore Mats and Matting Co.	Rent	4,94,40,084.80	3,21,68,816.15	4,04,58,898.69	4,22,16,882.26
(Managing Partners are Key Management Personnels)					
KVM Hospital	Medical expense	43,500.00	-	5,440.00	-
(Managing Partners is relative of Key Management Personnels)					
(Managing partner is relative of Key Management Personnel)					
KVM Hospital	Donation	3,05,458.00	-	-	-
(Managing Partners is relative of Key Management Personnels)					
(Managing partner is relative of Key Management Personnel)					
Travancore Balers	Accounts Receivable	-	1,62,488.30	-	1,62,488.30
(Managing Partner is relative of Key Management Personnels)					

(Proprietor is relative of Key Management Personnel)

Travancore Trends Private Limited	Advance to Associates	13,570.00	1,97,67,158.03	21,060.00	1,97,53,588.03
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(Directors are Key Management Personnels)

(Proprietor is relative of Key Management Personnel)

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in 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 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	6,11,54,031.25	3,95,07,360.95
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	6,11,54,031.25	3,95,07,360.95

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in 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 INR

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, other	1,20,64,875.83	1,19,11,591.08
Total deferred tax assets	1,20,64,875.83	1,19,11,591.08

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in 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 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 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	3,99,10,130.17	2,08,67,367.62	65,70,112.27
Total cash and cash equivalents	3,99,10,130.17	2,08,67,367.62	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	2,16,10,000	2,40,14,347	
Total income taxes paid (refund)	2,16,10,000	2,40,14,347	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in 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	156,18,33,000.65	128,00,23,466.3
Revenue from sale of services	0	0
Total revenue from operations other than finance company	156,18,33,000.65	128,00,23,466.3
Total revenue from operations	156,18,33,000.65	128,00,23,466.3
Other income	4,78,00,937.67	3,80,91,804.25
Total revenue	160,96,33,938.32	131,81,15,270.55
Expenses [Abstract]		
Cost of materials consumed	87,62,65,981.7	70,33,67,252.18
Purchases of stock-in-trade	5,98,31,849.09	8,63,76,148.3
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,61,51,361.16	-1,84,74,948.01
Employee benefit expense	32,86,52,588.05	28,42,43,958.4
Finance costs	1,53,23,301.12	2,32,52,852.03
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	2,07,64,791.28	1,92,13,164.93
Total depreciation, depletion and amortisation expense	2,07,64,791.28	1,92,13,164.93
CSR expenditure	0	0
Other expenses	23,95,16,661.69	16,13,60,651.81
Total expenses	152,42,03,811.77	125,93,39,079.64
Total profit before prior period items, exceptional items, extraordinary items and tax	8,54,30,126.55	5,87,76,190.91
Total profit before extraordinary items and tax	8,54,30,126.55	5,87,76,190.91
Extraordinary items before tax	1,41,619.95	0
Total profit before tax	8,55,71,746.5	5,87,76,190.91
Tax expense [Abstract]		
Current tax	2,45,71,000	2,16,10,000
Deferred tax	-1,53,284.75	-23,41,170.04
Total tax expense	2,44,17,715.25	1,92,68,829.96
Total profit (loss) for period from continuing operations	6,11,54,031.25	3,95,07,360.95
Total profit (loss) for period before minority interest	6,11,54,031.25	3,95,07,360.95
Total profit (loss) for period	6,11,54,031.25	3,95,07,360.95
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 29.12	[INR/shares] 18.81
Diluted earnings per equity share	[INR/shares] 29.12	[INR/shares] 18.81
Nominal value of per equity share	[INR/shares] 100	[INR/shares] 100

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

Unless otherwise specified, all monetary values are in 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) 156,18,33,000.65	(B) 128,00,23,466.3
Total revenue from sale of products	156,18,33,000.65	128,00,23,466.3
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	3,43,794.09	0
Total interest income on current investments	3,43,794.09	0
Total interest income	3,43,794.09	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	-48,808.78	-48,120.13
Income export incentives	99,85,212	2,09,25,589.69
Miscellaneous other non-operating income	(C) 3,75,20,740.36	(D) 1,72,14,334.69
Total other non-operating income	4,74,57,143.58	3,80,91,804.25
Total other income	4,78,00,937.67	3,80,91,804.25
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	(E) 1,31,86,313.92	(F) 76,93,599.75
Interest expense borrowings	3,81,255	19,43,297.23
Other interest charges	(G) 17,55,732.2	(H) 1,36,15,955.05
Total interest expense	1,53,23,301.12	2,32,52,852.03
Total finance costs	1,53,23,301.12	2,32,52,852.03
Employee benefit expense [Abstract]		
Salaries and wages	26,18,79,598.18	22,83,34,067.62
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Leave encashment expenses	81,68,516.03	55,20,640.22
Gratuity	(I) 51,84,235.25	(J) 1,66,69,976.19
Staff welfare expense	1,15,95,872.71	1,16,22,122
Other employee related expenses	(K) 4,18,24,365.88	(L) 2,20,97,152.37
Total employee benefit expense	32,86,52,588.05	28,42,43,958.4
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	1,84,12,099.2	1,63,39,117.59
Power and fuel	0	0
Rent	5,81,22,914.86	4,69,77,288.6
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	26,04,953.45	21,83,603.11
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(M) 90,27,402.75	(N) 44,72,943.35
Total rates and taxes excluding taxes on income	90,27,402.75	44,72,943.35

Subscriptions membership fees	2,15,790	2,44,919
Telephone postage	(O) 14,81,388.5	(P) 19,92,549.47
Legal professional charges	15,36,525	16,99,668
Directors sitting fees	0	0
Donations subscriptions	19,32,008	13,64,255.7
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	85,00,000
Bad debts advances written off	0	0
Total write-off assets	0	85,00,000
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	1,60,000	1,50,000
Payment for taxation matters	40,000	30,000
Total payments to auditor	2,00,000	1,80,000
Miscellaneous expenses	(Q) 14,59,83,579.93	(R) 7,74,06,306.99
Total other expenses	23,95,16,661.69	16,13,60,651.81
Current tax [Abstract]		
Current tax pertaining to current year	2,45,71,000	2,16,10,000
Total current tax	2,45,71,000	2,16,10,000

Footnotes

(A) Sales - Export : 1519980424.35 Sales - Domestic : 39480602.8 Latex Backing Charges Received : 2371973.5

(B) Sales - Export : 1205051490.33 Sales - Domestic : 71346023.17 Latex Backing Charges Received : 3625952.8

(C) Purchase Price Stabilization Scheme : 3336787.29 Rebate & Drawback Received : 31058386 Rental or Leasing Service : 1379000
Other Income : 1746567.07

(D) Purchase Price Stabilization Scheme : 4467185.63 Rebate & Drawback Received : 10910691.38 Rental or Leasing Service : 0 Other
Income : 1836457.68

(E) Interest on EPC : 13186313.92

(F) Interest on EPC : 7693599.75

(G) Bank Charges : 875813.18 Interest on GST : 40162 Processing Charges : 1423594.48 Interest Paid Others : 164364 Forex
Gain/(Loss) : -748201.46

(H) Bank Charges : 481556.88 Interest on GST : 13692000 Processing Charges : 1450028.26 Interest Paid Others : 685074.7 Forex
Gain/(Loss) : -2692704.79

(I) Gratuity Provided : 0 Gratuity Paid : 5184235.25

(J) Gratuity Provided : 12936231 Gratuity Paid : 3733745.19

(K) Bonus : 41824365.88

(L) Bonus : 22097152.37

(M) Rates, Taxes & Licenses : 9027402.75

(N) Rates, Taxes & Licenses : 4472943.35

(O) Telephone Charges : 368338.8 Postage & Telegram : 1113049.7

(P) Telephone Charges : 380264.31 Postage & Telegram : 1612285.16

(Q) Directors Remuneration : 7555560 Interest on TDS : 44353 Quality Claim : 3791163.62 Income Tax Expenses : 1273953 Premises
Upkeep : 183101.96 Shipping Expenses : 4628004.87 Other Expenses : 4496866.68 Preliminary Expense written off : 676945
Commission & Brokerage : 624352.26 Repairs & Services : 24629623.17 Product/Process Development Expenses : 338131.1 Packing
& Forwarding Expenses : 211169.73 Dying Charges : 32021052.24 Reimbursement of Rejection Jute : 6338600 Water charges :
163067.74 Waste Disposal : 995384.29 Job work expenses : 1116696 Freight Inward : 44888540.07 Unloading & Handling charges :
157447 Testing Charge : 3852734.71 Factory Expenses : 2887822.14 Other Manufacturing Expenses : 538381 Manpower Hiring
Charges : 4570630.35

(R) Directors Remuneration : 7555560 Interest on TDS : 0 Quality Claim : 379164.48 Income Tax Expenses : 0 Premises Upkeep :
208017.4 Shipping Expenses : 4694858.12 Other Expenses : 3825014.42 Preliminary Expense written off : 676945 Commission &
Brokerage : 394445 Repairs & Services : 23490737.66 Product/Process Development Expenses : 342599.78 Packing & Forwarding
Expenses : 208596.03 Dying Charges : 0 Reimbursement of Rejection Jute : 0 Water charges : 95761.05 Waste Disposal : 364868.74 Job
work expenses : 11025 Freight Inward : 27886518.9 Unloading & Handling charges : 131204.36 Testing Charge : 2740802.39 Factory
Expenses : 1757143.8 Other Manufacturing Expenses : 163053.82 Manpower Hiring Charges : 2479991.04

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

Unless otherwise specified, all monetary values are in 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	1,01,53,000.33	-97,30,030.92
Changes in inventories of work-in-progress	-2,63,04,361.49	-87,44,917.09
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,61,51,361.16	-1,84,74,948.01
Other items extraordinary	1,41,619.95	0
Total extraordinary items before tax	1,41,619.95	0
Total extraordinary items	1,41,619.95	0
Total exceptional and extraordinary items	1,41,619.95	0
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	3,94,80,602.8	7,13,46,023.17
Total domestic turnover goods, gross	3,94,80,602.8	7,13,46,023.17
Export sale manufactured goods	152,23,52,397.85	120,86,77,443.13
Total export turnover goods, gross	152,23,52,397.85	120,86,77,443.13
Total revenue from sale of products	156,18,33,000.65	128,00,23,466.3
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 INR

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)**Disclosure of revenue explanatory [Text Block]**

i. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company. Revenue is recognised only when no significant uncertainties exist regarding the amount of consideration and it is reasonably certain that ultimate collection will be made.

ii. Revenue from operations (net) excludes amount recovered towards excise duty, GST and freight and are net of sales returns.

[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 INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	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	VELAYUDHAN RAVINDRA PRASAD	GIRIJA SAJEENDRANATH	ARUN PRASAD .
Director identification number of key managerial personnel or director	00026418	00026426	02208805	03475326
Date of birth of key managerial personnel or director	16/01/1932	01/10/1934	09/05/1949	19/02/1968
Designation of key managerial personnel or director	Whole Time Director	Managing Director	Director	Director
Qualification of key managerial personnel or director	B Sc (Engg)	B A (Hons)	MA (Lit)	B.Tech, MBA
Shares held by key managerial personnel or director	[shares] 2,10,000	[shares] 7,56,000	[shares] 4,27,000	[shares] 42,000
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	34,44,447	41,11,113	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	34,44,447	41,11,113	0	0
Sitting fees key managerial personnel or director	50,000	50,000	50,000	50,000
Total key managerial personnel or director remuneration	34,94,447	41,61,113	50,000	50,000

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5	6
	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	PRASANNAKUMARI KALYANI	MAKKENCHERRY SITHARA
Director identification number of key managerial personnel or director	08825896	
Permanent account number of key managerial personnel or director		HLIPS0364B
Date of birth of key managerial personnel or director	12/05/1945	01/05/1990
Designation of key managerial personnel or director	Director	Company Secretary
Qualification of key managerial personnel or director	MBBS, DCP	ACS
Shares held by key managerial personnel or director	[shares] 4,27,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	3,00,000
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	3,00,000
Sitting fees key managerial personnel or director	50,000	0
Total key managerial personnel or director remuneration	50,000	3,00,000

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in 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	No