

**EXTRAWEAVE PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

**[400100] Disclosure of general information about company**

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Corporate identity number	U17226KL2005PTC017785	
Permanent account number of entity	AABCE5438L	
Address of registered office of company	BUILDING NO 264 BSAKTHEESWARAM JUNCTION CHERTHALA P O, ALLEPPEY, Kerala, India, 688524	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 166	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	02/09/2024	
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**Disclosure of principal product or services [Table]**

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>1</b>
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	5702
Description of product or service category	CRPTS & OTHR TXTL FLR CVRNGS,WVN NOT TUFTED/FLOCKED,W/N MADE UP,INCL'KELEM'SCHUMACKS','KARAMANIE'& SMLR HNDWVN RUGS
Turnover of product or service category	10,888.76
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	10,888.76

**[400400] Disclosures - Directors report****Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	SANTHOSH
Middle name of director		VELIYIL
Last name of director	SIVAN	VELAYUDHAN
Designation of director	Director	Managing Director
Director identification number of director	08659308	00465132
Date of signing board report	02/09/2024	02/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Directors Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Directors Report
Disclosures relating to amount recommended to be paid as dividend	As per Directors Report
Details regarding energy conservation	As per Directors Report
Details regarding technology absorption	As per Directors Report
Details regarding foreign exchange earnings and outgo	As per Directors Report
Disclosures in director's responsibility statement	As per Directors Report
Details of material changes and commitment occurred during period affecting financial position of company	As per Directors Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Directors Report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Directors Report
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	02/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Directors Report
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per Directors Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per Directors Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per Directors Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Directors Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per Directors Report

Disclosure of change in nature of business [TextBlock]	As per Directors Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per Directors Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per Directors Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per Directors Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per Directors Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	As per Directors Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per Directors Report
Disclosure of reasons if company fails to spend prescribed amount on CSR	Delay in implementation of plan
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As per Directors Report
Number of meetings of board	[pure] 8

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

#### DIRECTORS' REPORT

To,

The Members

Extraweave Private Limited

Cherthala

Your Directors have pleasure in presenting herewith Annual Report of the Company on the business and operations of the Company together with the Audited Statements of Accounts for the year ended on March 31, 2024.

#### • Financial Highlights

Particulars	2023-24	2022-23
Income for the year	11,183.82	11,203.28
Expenditure for the year excluding Depreciation and Amortization Exp	8,316.20	9,087.77
Profit or Loss before Depreciation and Amortization Exp.	2,867.62	2,115.51
Less: Depreciation and Amortization Exp.	350.45	310.20
Profit or Loss after Depreciation and Amortization Exp. But before Tax	2,517.17	1,805.31
Less: Tax expenses	647.67	448.00
Profit or Loss After Tax	1,869.50	1,357.31

#### • Dividend

Taking into account the financial position of the company and losses of the earlier years, your Directors do not recommend any dividend during the year under review.

#### • Share Capital

During the year, there was no change in the Company's issued, subscribed and paid-up share capital. On March 31, 2024 it stood at Rs. 29,88,07,200 divided into 29,88,072 equity shares of Rs.100/- each.

#### • Transfer to Reserves

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

- State of Company's Affair

The Company is engaged in the business of mats and matting. The Company exports its products to United States, Germany, Denmark etc. There has been no change in the business of the Company during the financial year ended March 31, 2024.

- Change in the Nature of Business, if any

During the year under review, there was no change in the nature of the business.

- Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the Report

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

- Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in the future

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

- Details of subsidiary/joint ventures/associate companies

During the year under review the company had not engaged in any joint ventures / do not have any subsidiary / associate companies.

- Deposits

During the year under review, your Company did not accept any deposit in terms of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014.

- Statutory Auditors

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, M/s. P.K. Vivek & Co., Chartered Accountants were appointed as the Statutory Auditors of the Company from the conclusion of the Annual General Meeting held on 30.01.2021 and will hold office till the conclusion of the Annual General Meeting to be held for the financial year 2024-25.

- Meetings of Board of Directors

Eight (8) Board meetings were held during the Financial Year ended March 31, 2024 on 18.05.23, 17.08.23, 02.09.23, 31.10.23, 06.01.24, 12.02.24, 27.03.24 & 31.03.24. The maximum gap between any two Board meetings was less than one hundred and twenty days.

The names of members of the Board, their attendance at the Board Meeting are as under:

Name of Directors	Number of meetings attended during the year
Santhosh Veliyil Velayudhan	8
Chandrarathara Santhosh	8
Sivan Santhosh	8

Your Company was not required to constitute any committees as envisaged under various provisions of the Companies Act, 2013 and rules made there under.

- Particulars of Loans and Investment

The Company has not made the any investments under Section 186 of the Companies Act, 2013 during the period under review.

- Extract of Annual Return

The extract of the Annual Return of the company is placed on the website of the company and link to the same is [www. extraweave.com](http://www.extraweave.com)

- Contracts and Arrangements with related parties

All transaction entered into with the related parties during the financial year under review were on an arm's length basis and were in the ordinary course of business. Since all related party transactions entered into by the Company were in ordinary course of business and were on arm's length basis, Form AOC-2 is not applicable to the Company.

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

The Company has installed Solar Panel at one of our factory unit as part of our Energy conservation initiative. The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided as Annexure II to this report.

- Directors and Key Managerial Personnel

There has been no change in the constitution of Board and KMP during the year under review. As on March 31, 2024, the Board of Directors of the Company comprises of the following directors which are listed as below:

Sl.No	Directors Name	DIN	Designation
1.	Santhosh Veliyil Velayudhan	00465132	Managing Director
2.	Sivan Sivan Santhosh	08659308	Executive Director
3.	Chan Chandrathara Santhosh	03141567	Director

- Directors' Responsibility Statement

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- in the preparation of the annual accounts for the financial year ended 31st March, 2024, the applicable accounting standards had been followed and there were no material departures;
- the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2024 and of the profit and loss of the company for that period;
- the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the directors had prepared the annual accounts on a going concern basis; and
- the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

- Risk Management

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

- Employees' Stock Option Scheme

The Company has not granted any Employee stock option within the meaning of Section 62(1)(b) of the Companies Act, 2013 read with its Rules framed there under.

- Bonus Shares

No Bonus Shares were issued during the year under review.

- Buy back of Securities

The Company has not bought back any of its securities during the year under review.

- Rights Issue

The Company has not issued any Rights issue during the year under review.

- Issue of sweat equity shares

The Company has not issued any sweat equity shares and hence no information as per the provisions of Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

- Disclosure relating to equity shares with differential rights

The Company has not issued any equity shares with differential rights and hence no information as per provisions of Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

- Corporate Social Responsibility

The brief outline of the corporate social responsibility (CSR) policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014. This Policy is available on the Company's website on [www.extraweave.com](http://www.extraweave.com).

- Brief Outline of CSR Policy

The Company is dedicated to its Corporate Social Responsibility (CSR) obligations under Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Company focuses its CSR activities on sectors such as healthcare, education, women empowerment, and welfare of the elderly, among others, with the objective of contributing to sustainable community development. The CSR Committee affirms that the implementation and monitoring of CSR activities during the year was carried out in accordance with the approved CSR policy and objectives of the Company, ensuring that the CSR funds were utilized for the approved purposes.

Pursuant to Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, details of CSR spent during the financial year is given below:

- Composition of CSR Committee

Sl. No.	Name of the director	Designation	No. of CSR committee meetings held during the year	No. of CSR committee meetings attended during the year
1	V V Santhosh	Managing Director	5	5
2	Sivan Santhosh	Director	5	5

- CSR Expenditure Requirement and Spending

As per Section 135 of the Companies Act, 2013, the Company is required to spend at least 2% of its average net profits for the last three financial years on CSR activities.

Total amount to be spent during the FY 2023-24

Particulars	Rs. in lakhs
Net profit for the FY 2020-21	976.88
Net profit for the FY 2021-22	1,849.56
Net profit for the FY 2022-23	1,805.32
	4,631.75
Average net profit for the preceding 3 years	1,543.92
Amount to be spent on CSR (2% on average profit)	30.88
4. Details of CSR Expenditure During the Financial Year 2023-24	
Total amount to be spent for the financial year	30.88
Excess CSR expenditure carried forward from the previous year (FY 2022-23)	5.41
Total CSR obligation for FY 2023-24	25.47
Total amount spent during the year	9.06
Amount unspent for the financial year	16.41
Amount transferred to Unspent CSR account	25.00

Carried Forward CSR Amount: The excess CSR spending from the previous year (₹5,40,962) has been accounted for in the current financial year's obligation.

• CSR Projects/Activities Undertaken During FY 2023-24

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	CSR Activity	Sector	State and District	Amount Outlay (Rs. In lakhs)	Amount Spent (Rs. In lakhs)	Cumulative expenditure upto the reporting period (Rs. In lakhs)	Amount unspent
1	Contribution to hospital treatment	Promoting health	Alappuzha, Kerala	5.27	5.27	5.27	-

2	Contribution to dialysis and poor fund	Promoting health	Alappuzha, Kerala	1.75	1.75	1.75	-
3	Contribution to education of children	Promotion of education	Alappuzha, Kerala	0.50	0.50	0.50	-
4	Empowering women	Empowering women	Kerala	1.20	1.20	1.20	-
5	Contribution to Old age home	Public Welfare	Alappuzha, Kerala	0.34	0.34	0.34	-

• In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report :

The unspent CSR amount of ₹ 16,64,423 is due to ongoing projects that are under evaluation and planning stages. The Company is committed to utilizing this amount in accordance with its CSR policy and completing the projects in a timely manner as required by the CSR provisions.

Amount transferred to the Unspent CSR Account: ₹ 25 Lakhs.

We, the members of CSR Committee of Extraweave Private Limited declares that the implementation and monitoring of CSR Policy, is in compliance with the CSR objectives and Policy of the Company.

(Managing Director)

(Director)

#### • Prevention of Sexual Harassment At Workplace

The Company is committed to provide a safe and conducive work environment to its employees during the year under review. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

#### • Vigil Mechanism

The provisions of Section 177 of the Companies Act, 2013 read with the Rule 7 of the Companies (Meetings of the Board and its Powers) Rules, 2014 with regards to establishment of Vigil Mechanism is not applicable to the Company.

#### • Maintenance of Cost Records

The provisions of Section 148 (1) of the Companies Act, 2013 read with the Rule 8 of the Companies (Accounts) Rules, 2014 as amended with regards to applicability of cost audit is not applicable to the Company.

#### • Details of Adequacy of Internal Financial Controls

The Company has adequate Internal Financial Control system in respect of Financial Statements.

#### • Fraud Reporting

The Company has not entered into transactions, which are fraudulent, illegal or violative of the Company's Code of Conduct. During the period under report, no frauds have occurred in the Company and no frauds were reported by the Auditors of the Company.

#### • Compliance with Secretarial Standards

The Company has complied with all applicable secretarial standards and other secretarial standards voluntarily adopted by the company.

- Acknowledgements

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the banks, Government authorities, customers, vendors and members during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the Board of Directors

Santhosh Veliyil Velayudhan Sivan Santhosh

Managing Director Director

(DIN: 00465132) (DIN: 08659308)

Place: Cherthala

Date: September 2, 2024

Annexure - I

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

A. Conservation of Energy

- Steps taken for conservation of energy:

Your company is continually taking necessary steps to absorb and adopt the latest technologies and innovations. All machinery and equipment are continuously serviced, updated and overhauled in order to maintain them in good condition. Also during the year, company has installed solar panels at two of its location. This resulted in lesser energy consumption.

- Capital investment on energy conservation equipment: Rs. 220.23 lakhs
- Total Energy consumption and energy consumption per unit of production

Power & Fuel Consumption	Year Ended 31.03.2024	Year Ended 31.03.2023
<b>POWER</b>		
Units (KWAH)	24,39,274	24,19,431
Total Amount (Rs. In lakhs)	198.27	193.86
Cost/Unit (Rs.)	8.13	8.01
<b>FUEL</b>		
(a) Furnace Oil		

Quantity (MT)	9.76	9.63
Total Amount (Rs. In lakhs)	5.48	6.04
Cost/Unit (Rs.)	56,100	62,740
(b) Firewood		
Quantity (Kg)	19,74,330	8,31,740
Total Amount (Rs. In lakhs)	120.95	47.19
Cost/Unit (Rs.)	6.13	5.67
(c ) Diesel		
Quantity(Litres)	28,890	25,672
Total Amount (Rs. In lakhs)	28.08	22.76
Cost/Unit (Rs.)	97.20	88.66
d) LPG		
Quantity (MT)	144.62	88.78
Total Amount (Rs. In lakhs)	99.17	67.60
Cost/Unit (Rs.)	68,576	76,138

## B. Technology Absorption

- The efforts made towards technology absorption

We have a vertically integrated state of the art manufacturing facility with spinning equipments imported from Ireland, dyeing machine from Italy, coating machine from USA, weaving and finishing machineries from Belgium. Weaving is done on the latest rapier and electronic jacquard looms, imported from Belgium, to ensure perfection. At Extraweave, everything is in-house, beginning with our design centre using the latest CAD systems, sisal spinning unit using the very best extra long sisal from Tanzania, the finest dye house imported from Italy ensures quality dyeing, radio frequency dryers are used to retain the inherent texture, color and quality of the dyed yarn.

- Benefits derived

A fine blend of technological advantage, superior quality, competitive pricing and timely delivery has made Extraweave Private Limited a preferred supplier for buyers across the globe.

- Information regarding imported technology (Last three years): Nil

- Expenditure incurred on research and development

No specific expenditure was involved in technology absorption, adoption and innovation directly.

#### C. Foreign Exchange Earnings and Outgo

Sl.No.	Particulars	2023-24 (Rs. In lakhs)	2022-23 (Rs. In lakhs)
1.	Earnings on account of exports	10,445.29	10,407.85
2.	Outgo on account of import & expenditure	3,327.93	3,218.31

### [400200] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	P.K. Vivek & Co.
Name of auditor signing report	PULIPRA KUTTICKAT VIVEK
Firms registration number of audit firm	014875S
Membership number of auditor	233902
Address of auditors	PULIPRA KUTTICKAT SREEMOOLANAGARAM PO ALUVA 683580 INDIA
Permanent account number of auditor or auditor's firm	AIFPV7375J
SRN of form ADT-1	G19255389
Date of signing audit report by auditors	02/09/2024
Date of signing of balance sheet by auditors	02/09/2024

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>01/04/2023 to 31/03/2024</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	As per Auditors Report
Disclosure relating to quantitative details of fixed assets	As per Auditors Report
Disclosure relating to physical verification and material discrepancies of fixed assets	As per Auditors Report
Disclosure relating to title deeds of immovable properties	As per Auditors Report
Disclosure in auditors report relating to inventories	As per Auditors Report
Disclosure in auditors report relating to loans	As per Auditors Report
Disclosure about loans granted to parties covered under section 189 of companies act	As per Auditors Report
Disclosure relating to terms and conditions of loans granted	As per Auditors Report
Disclosure regarding receipt of loans granted	As per Auditors Report
Disclosure regarding terms of recovery of loans granted	As per Auditors Report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per Auditors Report
Disclosure in auditors report relating to deposits accepted	As per Auditors Report
Disclosure in auditors report relating to maintenance of cost records	As per Auditors Report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per Auditors Report
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	As per Auditors Report
Disclosure relating to disputed statutory dues [TextBlock]	As per Auditors Report
Disclosure in auditors report relating to default in repayment of financial dues	As per Auditors Report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per Auditors Report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per Auditors Report
Disclosure in auditors report relating to managerial remuneration	As per Auditors Report
Disclosure in auditors report relating to Nidhi Company	As per Auditors Report
Disclosure in auditors report relating to transactions with related parties	As per Auditors Report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per Auditors Report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per Auditors Report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per Auditors Report

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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 (2)

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

#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF EXTRAWEAVE PRIVATE LIMITED

##### Report on Financial Statements

##### Opinion

We have audited the accompanying financial statements of EXTRAWEAVE PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31st March 2024, the Statement of Profit and Loss, the statement of changes in equity and the statement of cash flows for the year then ended on that date and notes to 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 31.03.2024, and its Profits, changes in equity 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

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

##### Key Audit Matters:

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

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

##### Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report but does not include the financial statements and our auditor's report thereon.

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

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

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

## Responsibility 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 and presentation 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 the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

## Auditor's Responsibility

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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

- 1) 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.
- 2) 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.
- 3) The Balance Sheet, the Statement of Profit and Loss, statement of changes in equity and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- 4) 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.
- 5) On the basis of written representations received from the directors -----, taken on record by the Board of Directors, none of the directors is disqualified from being appointed as a director in terms of Section 164(2) of the Act.
- 6) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
- 7) With respect to 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:
  - (a) The Company does not have any pending litigations which would impact its financial position.
  - (b) The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
  - (c) There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
  - (d)
    - (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 misstatement.
  - (e) 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.
- (8) Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended 31st March, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions in the softwares. Further, during the course of audit, we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31st March, 2024.

For P.K. Vivek & Co.

Chartered Accountants.

FRN: 014875S

Place: Aluva P.K. Vivek, FCA

Date: 02.09.2024 Partner (M.No: 233902)

UDIN: 24233902BJZZTH4333

Annexure A to the Independent Auditor's Report on the Financial Statements of EXTRAWEAVE PRIVATE LIMITED for the year ended 31st 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 Requirement's section of our report of even date) with reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the financial statements for the year ended 31st March, 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 is not having any intangible assets, hence this clause is not applicable

(b) The major Property, Plant and Equipment of the company have been physically verified by the management at reasonable intervals during the year and no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us, title deeds of the immovable properties (other than properties where the company is the lessee and lease agreements are duly executed in favour of the lessee) are held in the name of the Company

(d) According to the information and explanation given to us and on the basis of our examination of 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 explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder during the year.

(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 the management were appropriate. No discrepancies were noticed on verification .

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has been sanctioned working capital limits in excess of Five crore rupees, in aggregate from banks on the security of current assets.

(iii) The Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

(iv) According to the information and explanation given to us, the company has no loans , investments, guarantees or security where provisions of section 185 and 186 of the Companies Act, 2013 are to be complied with.

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) To the best of our knowledge and belief, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) (a) The Company is regular 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, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of 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 that have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) The Company has no borrowing, including debt securities during the year;

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

(xi) (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

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

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

(xii) Company is not a Nidhi company, accordingly provisions of the Clause 3(xii) of the Order is not applicable to the company:

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the standalone Financial Statements etc., as required by the Accounting Standards and the Companies Act, 2013.

(xiv) According to the information and explanations given to us, the company has no internal audit system;

(xv) According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) According to the information and explanations given to us, we are of the opinion that the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 and the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of clause 3(xvi) of the Order are not applicable;

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred cash losses in the financial year and the immediately preceding financial year; accordingly the provisions of clause 3(xvii) of the

Order are not applicable;

(xviii) There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) 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.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For P.K. Vivek & Co.

Chartered Accountants.

FRN: 014875S

Place: Aluva P.K. Vivek, FCA

Date: 02.09.2024 Partner (Membership No.: 233902)

UDIN: 24233902BJZZTH4333

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 EXTRAWEAVE PRIVATE LIMITED ("the Company") as of 31 March 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to standalone financial statements and such internal financial controls were operating effectively as at 31 March 2024, based on the internal financial controls with reference to standalone financial statements 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 (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

## Auditors' Responsibility

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

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

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

## Meaning of Internal Financial Controls over Financial Reporting

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

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

## Inherent Limitations of Internal Financial Controls over Financial Reporting

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

## Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 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 P.K. Vivek & Co.

Chartered Accountants.

FRN: 014875S

Place: Aluva P.K. Vivek, FCA

Date: 02.09.2024 Partner (Membership No.: 233902)

UDIN: 24233902BJZZTH4333

**[400500] Disclosures - Secretarial audit report**

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

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

**[100100] Balance sheet**

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

	<b>31/03/2024</b>	<b>31/03/2023</b>	<b>31/03/2022</b>
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	2,988.07	2,988.07	2,988.07
Reserves and surplus	5,188.86	3,319.36	
Total shareholders' funds	8,176.93	6,307.43	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	0	54.18	
Other long-term liabilities	0	0	
Long-term provisions	201.54	145.05	
Total non-current liabilities	201.54	199.23	
Current liabilities [Abstract]			
Short-term borrowings	1,873.14	687.74	
Trade payables	669.27	246.11	
Other current liabilities	17.33	18.21	
Short-term provisions	61.58	61.56	
Total current liabilities	2,621.32	1,013.62	
Total equity and liabilities	10,999.79	7,520.28	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	3,090.65	2,372.37	1,303.95
Intangible assets	0	0	
Tangible assets capital work-in-progress	55.88	0	
Total fixed assets	3,146.53	2,372.37	
Non-current investments	175.55	215.54	
Deferred tax assets (net)	39.96	65.43	
Long-term loans and advances	188.04	145.49	
Other non-current assets	80.8	77.5	
Total non-current assets	3,630.88	2,876.33	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,973.96	1,353.12	
Trade receivables	2,188.69	1,639.98	
Cash and bank balances	2,527.99	1,460.94	
Short-term loans and advances	578.75	141.7	
Other current assets	99.52	48.21	
Total current assets	7,368.91	4,643.95	
Total assets	10,999.79	7,520.28	

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2023 to 31/03/2024</b>
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	SANTHOSH	VELIYIL
Middle name of director	VELIYIL	
Last name of director	VELAYUDHAN	SIVAN
Designation of director	Managing Director	Director
Director identification number of director	00465132	08659308
Date of signing of financial statements by director	02/09/2024	02/09/2024

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

	<b>01/04/2023 to 31/03/2024</b>
Name of company secretary	MAITHRI VIJAYAKUMAR
Permanent account number of company secretary	BPJPM4068M
Date of signing of financial statements by company secretary	02/09/2024

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
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	2,517.17	1,805.32	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	37.2	44.03	
Adjustments for depreciation and amortisation expense	350.45	310.2	
Other adjustments to reconcile profit (loss)	-181.3	-45.41	
Total adjustments to profit (loss)	206.35	308.82	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-620.85	783.5	
Adjustments for decrease (increase) in trade receivables	-1,032.21	20.7	
Adjustments for increase (decrease) in trade payables	475.76	-551.59	
Total adjustments for working capital	-1,177.3	252.61	
Total adjustments for reconcile profit (loss)	-970.95	561.43	
Net cash flows from (used in) operations	1,546.22	2,366.75	
Income taxes paid (refund)	619.18	457.1	
Net cash flows from (used in) operating activities before extraordinary items	927.04	1,909.65	
Net cash flows from (used in) operating activities	927.04	1,909.65	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	189.21	979.11	
Purchase of tangible assets	1,262.56	2,178.6	
Other inflows (outflows) of cash	119.34	141.22	
Net cash flows from (used in) investing activities before extraordinary items	-954.01	-1,058.27	
Net cash flows from (used in) investing activities	-954.01	-1,058.27	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	1,131.22	-859.67	
Interest paid	37.2	44.04	
Net cash flows from (used in) financing activities before extraordinary items	1,094.02	-903.71	
Net cash flows from (used in) financing activities	1,094.02	-903.71	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,067.05	-52.33	
Net increase (decrease) in cash and cash equivalents	1,067.05	-52.33	
Cash and cash equivalents cash flow statement at end of period	2,527.99	1,460.94	1,513.27

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Mr. V.V. Santhosh	Mr. V.V. Santhosh	Ms. Chandrathara Santhosh	Ms. Chandrathara Santhosh
PAN of shareholder	ABFPV0906Q	ABFPV0906Q	AGUPC7396R	AGUPC7396R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 17,92,844	[shares] 17,92,844	[shares] 5,97,614	[shares] 5,97,614
Percentage of shareholding in company	60.00%	60.00%	20.00%	20.00%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Mr. Sivan Santhosh	Mr. Sivan Santhosh	Ms. Kalyani Santhosh	Ms. Kalyani Santhosh
PAN of shareholder	BODPS6853M	BODPS6853M	AWFPK6083Q	AWFPK6083Q
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,98,807	[shares] 2,98,807	[shares] 2,98,807	[shares] 2,98,807
Percentage of shareholding in company	10.00%	10.00%	10.00%	10.00%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 36,00,000	[shares] 36,00,000		[shares] 36,00,000
Value of shares authorised	3,600	3,600		3,600
Number of shares issued	[shares] 29,88,072	[shares] 29,88,072		[shares] 29,88,072
Value of shares issued	2,988.07	2,988.07		2,988.07
Number of shares subscribed and fully paid	[shares] 29,88,072	[shares] 29,88,072		[shares] 29,88,072
Value of shares subscribed and fully paid	2,988.07	2,988.07		2,988.07
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] 29,88,072	[shares] 29,88,072		[shares] 29,88,072
Total value of shares subscribed	2,988.07	2,988.07		2,988.07
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 29,88,072	[shares] 29,88,072		[shares] 29,88,072
Value of shares called	2,988.07	2,988.07		2,988.07
Value of shares paid-up	2,988.07	2,988.07		2,988.07
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 29,88,072	[shares] 29,88,072	[shares] 29,88,072	[shares] 29,88,072

Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	2,988.07	2,988.07	2,988.07	2,988.07
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0

## Disclosure of classes of share capital [Table]

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2022 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] 36,00,000		[shares] 36,00,000	[shares] 36,00,000
Value of shares authorised	3,600		3,600	3,600
Number of shares issued	[shares] 29,88,072		[shares] 29,88,072	[shares] 29,88,072
Value of shares issued	2,988.07		2,988.07	2,988.07
Number of shares subscribed and fully paid	[shares] 29,88,072		[shares] 29,88,072	[shares] 29,88,072
Value of shares subscribed and fully paid	2,988.07		2,988.07	2,988.07
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] 29,88,072		[shares] 29,88,072	[shares] 29,88,072
Total value of shares subscribed	2,988.07		2,988.07	2,988.07
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 29,88,072		[shares] 29,88,072	[shares] 29,88,072
Value of shares called	2,988.07		2,988.07	2,988.07
Value of shares paid-up	2,988.07		2,988.07	2,988.07
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 shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0

Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 29,88,072	[shares] 29,88,072	[shares] 29,88,072	[shares] 29,88,072
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash during period	0		0	0
Amount of issue under scheme of amalgamation during period	0		0	0
Amount of other issues during period	0		0	0
Amount of employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	2,988.07	2,988.07	2,988.07	2,988.07
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0

Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2022
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] 29,88,072
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	2,988.07

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

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

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

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Surplus [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,869.5	1,357.32		1,869.5
Other additions to reserves	0	0		0
Total additions to reserves	1,869.5	1,357.32		1,869.5
Total changes in reserves	1,869.5	1,357.32		1,869.5
Reserves at end of period	5,188.86	3,319.36	1,962.04	5,188.86

## Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	1,357.32	
Other additions to reserves	0	
Total additions to reserves	1,357.32	
Total changes in reserves	1,357.32	
Reserves at end of period	3,319.36	1,962.04

## [200300] Notes - Borrowings

## Classification of borrowings [Table]

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]		Working capital 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	0	54.18	1,873.14	664.36
Nature of security [Abstract]				
Nature of security	Term Loan from Bank	Term Loan from Bank	Working Capital Loan	Working Capital Loan
Terms of repayment of term loans and other loans	repayable in instalments	repayable in instalments	repayable in instalments	repayable in instalments

## Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Short-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	0	23.38	0	23.38
Nature of security [Abstract]				
Nature of security				
Terms of repayment of term loans and other loans				

## Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Loans taken for vehicles [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	0	23.38
Nature of security [Abstract]		
Nature of security	Current Maturities of Long term Debt	Current Maturities of Long term Debt
Terms of repayment of term loans and other loans	repayable in instalments	repayable in instalments

## [201000] Notes - Tangible assets

## Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	1,206.68	1,412.96		1,206.68	1,412.96	
Depreciation tangible assets	-350.45	-310.2				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	137.95	34.34		176.03	202.09	
Total disposals tangible assets	137.95	34.34		176.03	202.09	
Total changes in tangible assets	718.28	1,068.42		1,030.65	1,210.87	
Tangible assets at end of period	3,090.65	2,372.37	1,303.95	8,153.76	7,123.11	5,912.24

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned 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				126.18	108.9	
Depreciation tangible assets	350.45	310.2		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	38.08	167.75		0	0	
Total disposals tangible assets	38.08	167.75		0	0	
Total changes in tangible assets	312.37	142.45		126.18	108.9	
Tangible assets at end of period	5,063.11	4,750.74	4,608.29	316.87	190.69	81.79

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned 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	126.18	108.9				
Depreciation tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	126.18	108.9		0	0	
Tangible assets at end of period	316.87	190.69	81.79	0	0	0

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned 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	837.11		0	837.11	
Depreciation tangible assets	-11.73	-37.08				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	-11.73	800.03		0	837.11	
Tangible assets at end of period	935.27	947	146.97	1,394.88	1,394.88	557.77

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Buildings [Member]			Office building [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	837.11	
Depreciation tangible assets	11.73	37.08		-11.73	-37.08	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	11.73	37.08		-11.73	800.03	
Tangible assets at end of period	459.61	447.88	410.8	935.27	947	146.97

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	837.11				
Depreciation tangible assets				11.73	37.08	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	0	837.11		11.73	37.08	
Tangible assets at end of period	1,394.88	1,394.88	557.77	459.61	447.88	410.8

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned 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	34.23	20.52		34.23	20.52	
Depreciation tangible assets	-8.92	-8.3				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0.99		0	35.78	
Total disposals tangible assets	0	0.99		0	35.78	
Total changes in tangible assets	25.31	11.23		34.23	-15.26	
Tangible assets at end of period	69.59	44.28	33.05	132.62	98.39	113.65

## Disclosure of tangible assets [Table]

..(8)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 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				34.23	20.52	
Depreciation tangible assets	8.92	8.3		-8.92	-8.3	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	34.79		0	0.99	
Total disposals tangible assets	0	34.79		0	0.99	
Total changes in tangible assets	8.92	-26.49		25.31	11.23	
Tangible assets at end of period	63.03	54.11	80.6	69.59	44.28	33.05

## Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	34.23	20.52				
Depreciation tangible assets				8.92	8.3	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	35.78		0	34.79	
Total disposals tangible assets	0	35.78		0	34.79	
Total changes in tangible assets	34.23	-15.26		8.92	-26.49	
Tangible assets at end of period	132.62	98.39	113.65	63.03	54.11	80.6

## Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2.01	2.07		2.01	2.07	
Depreciation tangible assets	-1.81	-2.09				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	0.2	-0.02		2.01	2.07	
Tangible assets at end of period	6.32	6.12	6.14	42.11	40.1	38.03

## Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned 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				644.25	30	
Depreciation tangible assets	1.81	2.09		-122.41	-113.69	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		50.88	30.32	
Total disposals tangible assets	0	0		50.88	30.32	
Total changes in tangible assets	1.81	2.09		470.96	-114.01	
Tangible assets at end of period	35.79	33.98	31.89	694.28	223.32	337.33

## Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned 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	644.25	30				
Depreciation tangible assets				122.41	113.69	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	80	63.96		29.12	33.64	
Total disposals tangible assets	80	63.96		29.12	33.64	
Total changes in tangible assets	564.25	-33.96		93.29	80.05	
Tangible assets at end of period	1,000.33	436.08	470.04	306.05	212.76	132.71

## Disclosure of tangible assets [Table]

..(13)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	644.25	30		644.25	30	
Depreciation tangible assets	-122.41	-113.69				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	50.88	30.32		80	63.96	
Total disposals tangible assets	50.88	30.32		80	63.96	
Total changes in tangible assets	470.96	-114.01		564.25	-33.96	
Tangible assets at end of period	694.28	223.32	337.33	1,000.33	436.08	470.04

## Disclosure of tangible assets [Table]

..(14)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned 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				11.48	2.86	
Depreciation tangible assets	122.41	113.69		-7.02	-6.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	29.12	33.64		0	0.1	
Total disposals tangible assets	29.12	33.64		0	0.1	
Total changes in tangible assets	93.29	80.05		4.46	-3.26	
Tangible assets at end of period	306.05	212.76	132.71	14.57	10.11	13.37

## Disclosure of tangible assets [Table]

..(15)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11.48	2.86				
Depreciation tangible assets				7.02	6.02	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	3.15		0	3.05	
Total disposals tangible assets	0	3.15		0	3.05	
Total changes in tangible assets	11.48	-0.29		7.02	2.97	
Tangible assets at end of period	75.3	63.82	64.11	60.73	53.71	50.74

## Disclosure of tangible assets [Table]

..(16)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	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	1.41	0		1.41	0	
Depreciation tangible assets	-1.03	-1.56				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	0.38	-1.56		1.41	0	
Tangible assets at end of period	2.28	1.9	3.46	24.85	23.44	23.44

## Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 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				387.12	411.5	
Depreciation tangible assets	1.03	1.56		-197.53	-141.46	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		87.07	2.93	
Total disposals tangible assets	0	0		87.07	2.93	
Total changes in tangible assets	1.03	1.56		102.52	267.11	
Tangible assets at end of period	22.57	21.54	19.98	1,051.47	948.95	681.84

## Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Other tangible assets [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	387.12	411.5				
Depreciation tangible assets				197.53	141.46	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	96.03	99.2		8.96	96.27	
Total disposals tangible assets	96.03	99.2		8.96	96.27	
Total changes in tangible assets	291.09	312.3		188.57	45.19	
Tangible assets at end of period	5,166.8	4,875.71	4,563.41	4,115.33	3,926.76	3,881.57

## Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Plantations [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	387.12	411.5		387.12	411.5	
Depreciation tangible assets	-197.53	-141.38				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	87.07	2.93		96.03	99.2	
Total disposals tangible assets	87.07	2.93		96.03	99.2	
Total changes in tangible assets	102.52	267.19		291.09	312.3	
Tangible assets at end of period	1,043.49	940.97	673.78	4,922.38	4,631.29	4,318.99

## Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Plantations [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2023 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				Electrification and Fittings	Electrification and Fittings	
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	197.53	141.38		0	-0.08	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	8.96	96.27		0	0	
Total disposals tangible assets	8.96	96.27		0	0	
Total changes in tangible assets	188.57	45.11		0	-0.08	
Tangible assets at end of period	3,878.89	3,690.32	3,645.21	7.98	7.98	8.06

## Disclosure of tangible assets [Table]

..(21)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	Electrification and Fittings	Electrification and Fittings		Electrification and Fittings	Electrification and Fittings	
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	0.08	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0.08	
Tangible assets at end of period	244.42	244.42	244.42	236.44	236.44	236.36

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

..(1)

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

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

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

..(2)

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

Classes of tangible assets [Axis]	Office building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	As per Notes	As per Notes			As per Notes	As per Notes
Useful lives or depreciation rates tangible assets	As per Notes	As per Notes			As per Notes	As per Notes

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

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	As per Notes	As per Notes			As per Notes	As per Notes
Useful lives or depreciation rates tangible assets	As per Notes	As per Notes			As per Notes	As per Notes

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

..(4)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]		Other tangible assets [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	As per Notes	As per Notes	As per Notes	As per Notes		
Useful lives or depreciation rates tangible assets	As per Notes	As per Notes	As per Notes	As per Notes		

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

..(5)

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

Classes of tangible assets [Axis]	Plantations [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	As per Notes	As per Notes	As per Notes	As per Notes
Useful lives or depreciation rates tangible assets	As per Notes	As per Notes	As per Notes	As per Notes

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

..(1)

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

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

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

..(1)

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

Classification of non-current investments [Axis]	1		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	Investments in mutual funds	Investments in mutual funds	Investment in public sector equity instruments	Investment in public sector equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	146.63	186.62	0.9	0.9
Name of body corporate in whom investment has been made	As per Notes	As per Notes	As per Notes	As per Notes

**Details of non-current investments [Table]**

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Non-current investments	(A) 28.02	(B) 28.02
Name of body corporate in whom investment has been made	As per Notes	As per Notes

**Footnotes**

(A)

Rs. in Lakshs

Kerala Enviro Infrastructure Ltd - Rs.2.65

Greenikk sustainable Ventures Pvt Ltd - Rs.15.08

Consumex Industries Pvt Limited - Rs. 10.28

(B)

Rs. in Lakshs

Kerala Enviro Infrastructure Ltd - Rs.2.65

Greenikk sustainable Ventures Pvt Ltd - Rs.15.08

Consumex Industries Pvt Limited - Rs. 10.28

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	175.55	215.54
Aggregate provision for diminution in value of non-current investments	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 Lakhs of 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	201.54	145.05	0	0
Provision leave encashment			10.4	10.4
Provision other employee related liabilities			48.16	53.51
Total provisions for employee benefits	201.54	145.05	58.56	63.91
Provision for corporate tax [Abstract]				
Provision for current tax			3.02	-2.35
Total provision for corporate tax			3.02	-2.35
CSR expenditure provision	0	0	0	0
Total provisions	201.54	145.05	61.58	61.56

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]		Loans advances given suppliers [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	188.04	145.49	200.87	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	188.04	145.49	200.87	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [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	16.92	12.11	360.96	129.59
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	16.92	12.11	360.96	129.59
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Deposits with statutory authorities [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	3.19	3.5	357.77	126.09
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	3.19	3.5	357.77	126.09
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

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	2,188.69	1,639.98	2,188.69	1,639.98
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	2,188.69	1,639.98	2,188.69	1,639.98
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 Lakhs of INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,973.96	1,353.12	1,345.6	819.8
Mode of valuation			Inventories are valued at cost or net realizable value whichever is lower, as taken and certified by the management	Inventories are valued at cost or net realizable value whichever is lower, as taken and certified by the management

## Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	628.36	533.32
Mode of valuation	Inventories are valued at cost or net realizable value whichever is lower, as taken and certified by the management	Inventories are valued at cost or net realizable value whichever is lower, as taken and certified by the management

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (3) [See below]	
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
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
Taxes payable other tax	15.93	16.62
Public deposit payable, current	0	0
Total other payables, current	15.93	16.62
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	1.4	1.59
Total other current liabilities	17.33	18.21
Other non-current assets, others	80.8	77.5
Total other non-current assets	80.8	77.5
Nature of other non-current assets, others	Security Deposits	Security Deposits
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	2,525.85	1,458.98
Total balance with banks	2,525.85	1,458.98
Cash on hand	2.14	1.96
Total cash and cash equivalents	2,527.99	1,460.94
Total cash and bank balances	2,527.99	1,460.94
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Interest receivable	99.52	48.21
Other current assets, others	0	0
Total other current assets	99.52	48.21

## Textual information (3)

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

EXTRAWEAVE PRIVATE LIMITED

BALANCE SHEET AS AT 31st MARCH, 2024

Particulars	Note No.	As at 31.03.2024 Rs. in lakhs	As at 31.03.2023 Rs. in lakhs
<b>I EQUITY AND LIABILITIES</b>			
(1) Shareholders Fund			
(a) Share Capital	3	2,988.07	2,988.07
(b) Reserves and Surplus	4	5,188.86	3,319.35
(2) Non Current Liabilities			
(a) Long Term Borrowings	5	-	54.18
(b) Long Term Provisions	6	201.54	145.05
(3) Current Liabilities			
(a) Short Term Borrowings	7	1,873.14	687.74
(b) Trade Payables			
(A) total outstanding dues of micro enterprises and small enterprises; and		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	8	669.27	246.12
(c) Other Current Liabilities	9	17.33	18.20
(d) Short Term Provisions	10	61.58	61.57

TOTAL		10,999.79	7,520.28
II ASSETS			
(1) Non Current Assets			
(a) Property, Plant and Equipment	11		
and Intangible assets			
(i) Property, Plant and Equipment		3,090.65	2,372.37
(ii) Capital Work-in-Progress		55.88	-
(b) Non Current Investments	12	175.55	215.53
(c) Deferred Tax Asset (net)	13	39.96	65.43
(d) Long Term Loans and Advances	14	188.04	145.49
(e) Other Non Current Assets	15	80.80	77.50
(2) Current Assets			
(a) Inventories	16	1,973.96	1,353.12
(b) Trade Receivables	17	2,188.69	1,639.98
(c) Cash and Bank Balance	18	2,527.99	1,460.94
(d) Short Term Loans and Advances	19	578.75	141.69
(e) Other Current Assets	20	99.52	48.21
TOTAL		10,999.79	7,520.28
Significant Accounting Policies and Notes on	1 & 2		
Accounts			
As per our Report of even date attached For and on behalf of the Board			

For P. K. Vivek & Co.

Chartered Accountants

(FRN 014875S)

V. V. Santhosh     Sivan Santhosh

Managing  
Director             Director

P. K. Vivek, FCA

DIN : 00465132     DIN : 08659308

(M No. 233902)

Partner

UDIN : 24233902BJZZTH4333

Maithri  
Vijayakumar

Company  
Secretary

ACS M No. 42941

Place : Aluva

Place : Cherthala

Date : 02.09.2024

Date :  
02.09.2024

EXTRAWEAVE PRIVATE LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED  
31st MARCH, 2024

Particulars	Note	For the year ended 31.03.2024	For the year ended 31.03.2023
No.	Rs. in lakhs	Rs. in lakhs	
INCOME			

(a) Revenue from Operations	21	10,888.76	10,923.32
(b) Other Income	22	295.06	279.97
TOTAL INCOME		11,183.82	11,203.29
EXPENSES			
(a) Raw Material Consumed	23	4,886.42	5,307.33
(b) Changes in inventories of finished goods & work-in-progress	24	(95.04)	421.49
(c) Employee Benefits Expenses	25	1,628.01	1,571.55
(d) Finance Costs	26	59.06	46.92
(e) Depreciation and amortisation expense	11	350.45	310.20
(f) Other Expenses	27	1,837.75	1,740.49
TOTAL EXPENSES		8,666.65	9,397.97
Profit Before Tax		2,517.17	1,805.32
Tax Expenses			
Current Tax		622.20	454.74
Deferred Tax		25.47	(6.74)
Profit for the Year		1,869.50	1,357.32
Earnings Per Share (Rs.)			
Basic	28	62.57	45.42
Diluted	28	62.57	45.42
Significant Accounting Policies and Notes on	1 & 2		
Accounts			

As per our Report of even date attached For and on behalf of the Board

For P. K. Vivek & Co.

Chartered Accountants

(FRN 014875S)

V. V. Santhosh      Sivan Santhosh

Managing Director      Director

P. K. Vivek, FCA      DIN : 00465132      DIN : 08659308

(M No. 233902)

Partner

UDIN : 24233902BJZZTH4333

Maithri Vijayakumar

Company Secretary

ACS M No. 42941

Place : Aluva      Place : Cherthala

Date : 02.09.2024      Date : 02.09.2024

EXTRAWEAVE  
PRIVATE LIMITED

CASH FLOW  
STATEMENT FOR THE  
YEAR ENDED  
31.03.2024

For the

Particulars	For the year ended 31.03.2024	year ended 31.03.2023		
Rs. In lakhs				
( A )	Cash flows from Operating Activities			
	Net Profit / (loss) before tax	2,517.17		1,805.32
	Adjustments for :			
	Depreciation	350.45	310.20	
	Profit / Loss on sale of fixed assets	(51.27)	4.33	
	Interest paid	37.20	44.03	
	Irrecoverable advances written off (Net)	-	19.18	
	Profit / Loss on sale of investments	(1.88)	(1.89)	
	Interest income	(128.15)	206.35	(67.03)
	Operating Profit /(loss) before working capital changes	2,723.52		2,114.13
	Adjustments for working capital changes:			
	(Increase) / decrease in inventories	(620.85)	783.50	
	(Increase) / decrease in trade/other receivables	(1,032.21)	20.70	
	Increase / (decrease) in trade/other payables	475.76	(1,177.30)	(551.59)
	Cash generated from operations	1,546.22		2,366.73
	Direct taxes	619.18		457.08
	Net cash generated from Operating Activities	927.04		1,909.65
( B )	Cash flows from Investing Activities			
	Purchase of fixed assets	(1,262.56)	(2,178.60)	

	Sale of fixed assets	189.21	979.11
	Purchase of Investments	(5.00)	(112.91)
	Sale of investments	44.99	200.00
	Profit / Loss on sale of investments	1.88	1.89
	Interest received	77.47	52.24
	Net cash used in Investing Activities	(954.01)	(1,058.27)
( C )	Cash flows from Financing Activities		
	Increase/(Decrease) in borrowings	1,131.22	(859.67)
	Interest paid	(37.20)	(44.03)
	Net cash generated from Financing Activities	1,094.02	(903.70)
	SUMMARY		
	Net Cash (used in)/generated from operating Activities	927.04	1,909.65
	Net Cash used in Investing Activities	(954.01)	(1,058.27)
	Net Cash generated from Financing Activities	1,094.02	(903.70)
		1,067.05	(52.32)
	Cash equivalents at the beginning of the year	1,460.94	1,513.27
	Cash equivalents at the end of the year	2,527.99	1,460.94
		1,067.05	(52.32)
Notes to Cash Flow Statement			
1	Cash and Cash Equivalent		
	Cash and Cash Equivalents consist of cash on hand		

and demand deposits with banks. Cash and cash equivalents included in the cash flow statement comprise of the following balance sheet amounts:

Particulars	As at 31.03.2024	As at 31.03.2023
	Rs. In lakhs	Rs. In lakhs
Cash on Hand	2.14	1.96
Demand deposits with Banks	378.66	67.27
Fixed deposits with Banks	2,092.38	1,299.47
	2,473.18	1,368.70
Effect of exchange rate changes	54.81	92.25
Cash and Cash Equivalents as restated	2,527.99	1,460.94

As per our Report of even date attached For and on behalf of the Board

For P. K. Vivek & Co.

Chartered Accountants

(FRN 014875S)

V. V.  
Santhosh

Sivan  
Santhosh

Managing  
Director

Director

P. K. Vivek, FCA

DIN :  
00465132

DIN :  
08659308

(M No. 233902)

Partner

UDIN :

24233902BJZZTH4333

Maithri  
Vijayakumar

Company  
Secretary

ACS M No.  
42941

Place : Aluva

Place :  
Cherthala

Date : 02.09.2024

Date :  
02.09.2024

EXTRAWEAVE PRIVATE LIMITED

NOTES FORMING PART OF FINANCIAL  
STATEMENTS FOR THE YEAR ENDED  
31st MARCH, 2024

3. SHARE CAPITAL

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
-------------	--	-------------------------------------

AUTHORISED

36,00,000 (36,00,000) Equity Shares of Rs.100/- each	3,600.00	
	3,600.00	3,600.00

ISSUED, SUBSCRIBED AND FULLY PAID UP

29,88,072 (29,88,072) Equity Shares of Rs.100/- each fully paid up	2,988.07	2,988.07
	2,988.07	2,988.07

3.1. Reconciliation of the number of shares and  
amount outstanding at the beginning and at the end of  
the reporting period

Particulars	As at 31.03.24	As at 31.03.23		
Number	Amount (Rs. in lakhs)	Number	Amount (Rs. in lakhs)	
Outstanding at the beginning of the financial year	29.88	2,988.07	29.88	2,988.07
Issued during the period	-	-	-	-
Outstanding at the end of the financial year	29.88	2,988.07	29.88	2,988.07

### 3.2. Rights, preferences and restrictions attached to shares

The company has one class of equity shares having a par value of Rs.100 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

### 3.3. Details of shareholders holding more than 5% shares in the Company

Name of the shareholder	As at 31.03.24	As at 31.03.23		
No. of shares held	% of holding	No. of shares held	% of holding	
Mr. V.V. Santhosh	17.93	60.00%	17.93	60.00%
Ms. Chandrathara Santhosh	5.98	20.00%	5.98	20.00%
Mr. Sivan Santhosh	2.99	10.00%	2.99	10.00%
Ms. Kalyani Santhosh	2.99	10.00%	2.99	10.00%
	29.88	100.00%	29.88	

## 3.4. Shares held by promoters at the end of the financial year

Promoter Name	No. of shares held	% of holding	% Change during the year
Mr. V.V. Santhosh	17.93	60.00%	Nil
Ms. Chandrathara Santhosh	5.98	20.00%	Nil
Mr. Sivan Santhosh	2.99	10.00%	Nil
Ms. Kalyani Santhosh	2.99	10.00%	Nil
	29.88	100.00%	

## 3.5 Earnings Per Share

Particulars	For the year ended 31.03.24	For the year ended 31.03.23
Profit for the year	1,869.50	1,357.32
Weighted Average Number of Equity Shares	29.88	29.88
Earnings per share (Basic/Diluted) (in Rs.)	62.57	45.42

## 4. RESERVES AND SURPLUS

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
Surplus		
Opening balance	3,319.36	1,962.04
Net profit / (loss) for the year	1,869.50	1,357.32
	5,188.86	3,319.36

## 5. LONG -TERM BORROWINGS

Particulars		As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)	
SECURED BORROWINGS				
Term loan from Banks	-	54.18		
		-	54.18	
5.1. Medium Term loan from Banks				
Name of bank	Terms of repayment	Non Current portion (Rs. in lakhs)	Current Maturities (Rs. in lakhs)	Details of security
State Bank of India	EMI of Rs. 0.11 lakhs repayable in 84 instalments starting from May 2018	-	-	Hypothecation of motor car purchased
(1.09)	(1.35)			
HDFC Bank Limited	EMI of Rs. 2.35 lakhs repayable in 60 instalments starting from May 2021	-	-	Hypothecation of motor car purchased
(53.09)	(22.03)			
		-	-	
(54.18)	(23.38)			
6. LONG -TERM PROVISIONS				
		As at	As at	

Particulars		31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Provision for employee benefits - Gratuity	201.54	145.05	
		201.54	145.05
6.1. Current and Non Current liability			
	Non Current (Rs. in lakhs)	Current (Rs. in lakhs)	Total (Rs. in lakhs)
31.03.24			
Provision for employee benefits - Gratuity	201.54	-	201.54
31.03.23			
145.05	-	145.05	
6.2 Defined Benefit Plans - Gratuity			
Actuarial Assumptions	31.03.24	31.03.23	
Discount Rate (per annum)	7.44%	7.15%	
Expected return on assets	7.01%	7.50%	
Salary escalation rate*	5.00%	5.00%	
Employee turnover rates	3.00%	2.00%	
Mortality rate	Indian Assured Lives Mortality modified ult [2012-14]	Indian Assured Lives Mortality modified ult [2012-14]	
* The assumption of future salary increases takes into account of inflation, seniority, promotions and other relevant factors such as supply and demand in the employment market			

Amount recognised in the Balance Sheet	31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Present value of obligation at end of the year	201.54	145.05
Fair value of assets as at end of the year	208.46	153.58
Net liability / (Asset) recognised in the Balance Sheet	(6.92)	(8.52)
Reconciliation of present value of obligation	31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Present value of obligation at the beginning of the year*	145.05	129.69
Current Service Cost	10.27	9.15
Interest Cost	10.52	9.06
Actuarial (gain)/loss	43.16	3.01
Benefits Paid	(7.46)	(5.86)
Present value of obligation at end of the year	201.54	145.05
* Present value of obligation as at the beginning of the year is reassessed based on independent actuarial valuation taken during the year.		
Reconciliation of fair value of Plan assets	31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Fair value of assets as at the beginning of the year	153.58	-
Expected return on plan assets	12.24	-
Contributions done	49.55	89.54
Benefits Paid	(7.46)	(5.86)
Actuarial gain/(loss)	0.55	(2.89)

Fair value of assets as at end of the year	208.46	80.79
Movements in the liability recognised in the Balance Sheet	31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Opening liability	145.05	129.69
Expenses as above	63.40	21.22
Return on plan assets	0.55	-
Contributions / Benefits paid	(7.46)	(5.86)
Closing liability	201.54	145.05
Expenses recognized in the Statement of Profit and Loss	31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Current Service Cost	10.27	9.15
Interest Cost	10.52	9.06
Actuarial (gain) /loss recognized in the period	42.61	3.01
Total expenses recognized in the Statement of Profit and Loss for the year	63.40	21.22

## 7. SHORT- TERM BORROWINGS

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
SECURED LOANS		
Working Capital loan from Banks - SBI	1,873.14	664.36
Current Maturities of long term debt	-	23.38
	1,873.14	687.74

7.1 The working capital loan includes Export Packing Credit and Stand by Line Credit with a total limit of Rs. 23 crores with applicable interest rate

7.2 The facilities are secured by Hypothecation of entire stock, receivables, packing materials and other current assets both present and future and collateral is EM of 320.49 ares of factory land and building in the name of the Company  
The above loan is also guaranteed by all Directors.

7.3 The quarterly returns / statements filed by the Company with the banks are in agreement with the books of accounts of the Company

## 8. TRADE PAYABLES

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
Creditors for Suppliers & Services	630.40	199.20
Creditors for Expenses	38.87	46.92
	669.27	246.12

8.1. The company has taken steps to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Based on available information, there are no balances outstanding as payable to such suppliers at the year end. In the opinion of the management, there are no amounts paid/payable towards interest under the said statute.

## 8.2 Ageing Schedule

Particulars	Outstanding for the following periods from due date of payment	Total	
< 1 yr	1-2 yrs	2-3 yrs	> 3 yrs

(i) MSME	-	-	-	-	-
(ii) Others	663.54	-	-	-	663.54
(iii) Disputed dues MSME	-	-	-	-	-
(iv) Disputed dues others	-	-	-	5.74	5.74
	663.54	-	-	5.74	669.28
<b>9. OTHER CURRENT LIABILITIES</b>					
Particulars			As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)	
Other liabilities					
Statutory dues			15.93	16.62	
Others			1.40	1.58	
			17.33	18.20	
<b>10. SHORT- TERM PROVISIONS</b>					
Particulars			As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)	
(a) Provision for employee benefits					
Provision for leave encashment		10.40	10.40		
Provision for gratuity		-	-		
Provision for bonus and Ex-gratia		48.16	53.51		
(b) Others					
Provision for tax (Net)		3.02	(2.34)		

			61.58	61.57	
10.1 Movement in Provision for employee benefits					
Particulars	Opening as on 01.04.22  (Rs. in lakhs)	Additions  (Rs. in lakhs)	Amount paid / adjusted (Rs. in lakhs)	Closing 31.03.24 (Rs. in lakhs)	
Provision for leave encashment		10.40	10.40	10.40	10.40
Provision for bonus and Ex-gratia		53.51	48.16	53.51	48.16
	63.91	58.56	63.91	58.56	
12. NON CURRENT INVESTMENTS					
Particulars			As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)	
Investment in Equity Instruments					
Life Insurance Corporation Limited		0.90	0.90		
(100 (Nil) Equity Shares of Rs. 10/- each at a premium of Rs. 889.19/-)					
Investment in Mutual Funds - measured at cost	146.64	186.62			
(market value as on 31.03.24 is Rs.177.71 lakhs)					
Investment in Equity Instruments - Unquoted					
Kerala Enviro Infrastructure Ltd.		2.65	2.65		
(20,000 (20,000) Equity Shares of Rs. 10/- each & 3,598 (Nil) right equity shares of Rs.10/- at a premium of Rs. 8.07/-)					
Greenikk Sustainable Ventures Private Limited	15.08	15.08			
(17 (Nil) Compulsorily Convertible Preference Shares					

of Rs. 100/- each at a premium of Rs. 88,631/-)

Consumex Industries Private Limited	10.28	10.28
-------------------------------------	-------	-------

(16 (Nil) 0.001% Compulsory Convertible Preference Shares of Rs. 100/- each at a premium of Rs. 64,180/-)

175.55	215.53
--------	--------

### 13. DEFERRED TAX ASSET

Particulars

As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
--	-------------------------------------

On excess of income tax written down value of fixed assets over net book value	39.96	65.43
--	-------	-------

39.96	65.43
-------	-------

### 14. LONG - TERM LOANS AND ADVANCES

Particulars

As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
--	-------------------------------------

Unsecured, Considered Good

Employees Group Gratuity Trust	188.04	145.49
--------------------------------	--------	--------

188.04	145.49
--------	--------

### 15. OTHER NON CURRENT ASSETS

Particulars

As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
--	-------------------------------------

Unsecured, Considered Good

Security Deposits	80.80	77.50
-------------------	-------	-------

80.80 77.50

## 16. INVENTORIES

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
Raw Materials and Packing Materials	1,345.60	819.80
Finished Goods and Work-in-Progress	628.36	533.32
	1,973.96	1,353.12

16.1 The valuation of raw materials, finished goods, work in progress, trading goods and packing materials are based on the quantities certified by the management.

## 17. TRADE RECEIVABLES

Particulars	As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
Unsecured, Considered Good		
Outstanding for a period exceeding six months from the date they are due for payment	29.02	15.83
Others	2,159.67	1,624.15
	2,188.69	1,639.98
Less: Provision for doubtful advance	-	-
	2,188.69	1,639.98

## 17.1 Ageing Schedule

Rs. In  
lakhsOutstanding  
for the

following  
periods

Particulars

Total

	from due date of payment					
< 6 months	6 mnths - 1 yr	1-2 yrs	2-3 yrs	> 3 yrs		
Undisputed						
(i) Considered good	2,159.67	27.46				2,187.13
(ii) Doubtful			0.12	0.51	0.93	1.56
Disputed						
(iii) Considered good						-
(iv) Doubtful						-
	2,159.67	27.46	0.12	0.51	0.93	2,188.69
18. CASH AND CASH EQUIVALENTS						
Particulars			As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)		
Cash and Cash Equivalents						
Balance with Banks						
in Current Accounts		433.47	159.52			
in Deposit Accounts		2,092.38	1,299.47			
Cash on hand			2.14	1.95		
			2,527.99	1,460.94		
19. SHORT- TERM LOANS AND ADVANCES						
			As at 31.03.24	As at 31.03.23		

Particulars		(Rs. in lakhs)	(Rs. in lakhs)
Unsecured, Considered Good			
Advance for Suppliers & Services	200.87	-	
Advance to Staff & Workers	16.92	12.10	
Balances with Government Authorities :-			
Income Tax		12.21	12.20
GST		345.56	113.89
Others :-			
Prepaid Expenses		3.19	3.50
		578.75	141.69
20. OTHER CURRENT ASSETS			
Particulars		As at 31.03.24 (Rs. in lakhs)	As at 31.03.23 (Rs. in lakhs)
Interest accrued on deposits	98.90	48.21	
		99.52	48.21
21. REVENUE FROM OPERATIONS			
Particulars		For the year ended 31.03.24 (Rs. in lakhs)	For the year ended 31.03.23 (Rs. in lakhs)
Gross revenue		10,888.76	10,923.32
		10,888.76	10,923.32

## 21.1. Details of Sale of products

Export Sales	10,438.27	10,399.82
Local Sales	443.47	503.26
	10,881.74	10,903.08

## 21.2. Details of Services rendered

Export of services	7.02	8.03
Job work charges	-	12.20
	7.02	20.23

## 22. OTHER INCOME

Particulars	For the year ended 31.03.24 (Rs. in lakhs)	For the year ended 31.03.23 (Rs. in lakhs)
Interest on Deposits	128.15	67.03
Gain on Foreign Exchange Fluctuation	99.13	202.54
Profit on sale of fixed assets (Net)	51.27	0.07
Drawback	11.43	8.43
Dividend received	0.01	0.01
Miscellaneous Income	3.19	-
Short term capital gain	1.88	1.89
	295.06	279.97

## 23. RAW MATERIAL CONSUMPTION

Opening Stock	Purchases	Closing Stock	Consumption
---------------	-----------	---------------	-------------

Particulars	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)	(Rs. in lakhs)
23.1. Value wise consumption statement of Raw material				
Yarn & Fibre	661.17	3,631.78	1,172.20	3,120.75
Latex, Dyes and Chemicals	34.92	1,108.43	89.81	1,053.54
LPG, Furnace Oil and others	10.15	164.87	8.01	167.01
Packing Materials	113.56	507.16	75.60	545.12
	819.80	5,412.23	1,345.62	4,886.42
23.2. Quantitative consumption statement of Raw material (in Kg.)				
Yarn & Fibre	6.21	30.91	8.82	28.29
23.3. Comparison of Raw material consumption				
Particulars	As at 31.03.2024	As at 31.03.2023		
	Qty in Kg.	Value (Rs. in lakhs)	Qty in Kg.	Value (Rs. in lakhs)
Yarn & Fibre	28.29	3,120.75	21.33	3,788.64
Latex, Dyes and Chemicals	1,053.54		868.14	
LPG, Furnace Oil and others	167.01		163.40	
Packing Materials		545.12		487.15
	28.29	4,886.42	21.33	5,307.33
24. STOCK DIFFERENTIAL				
	For the year ended	For the year ended		

Particulars		31.03.24 (Rs. in lakhs)	31.03.23 (Rs. in lakhs)
Opening Stock of Finished goods and Work in Progress	533.32	954.81	
Less : Closing Stock of Finished goods and Work in Progress	628.36	533.32	
		(95.04)	421.49
<b>25. EMPLOYEE BENEFITS EXPENSE</b>			
Particulars		For the year ended 31.03.24 (Rs. in lakhs)	For the year ended 31.03.23 (Rs. in lakhs)
Salaries, Wages, Allowances, Bonus etc.	1,294.48	1,307.44	
Retirement Gratuities		65.44	21.22
Contribution to Employees Statutory Funds	129.30	120.00	
Welfare Expenses		89.97	74.27
Remuneration to directors	48.82	48.62	
		1,628.01	1,571.55
<b>25.1 Contribution to Provident &amp; Other Funds -Defined Contribution Plans</b>			
During the year the following amounts have been recognized in the Statement of Profit and Loss on account of defined contribution plans			
		31.03.2024	31.03.2023
Contribution to Provident Fund Scheme	106.22	96.88	
Contribution to Employee State Insurance Scheme	22.44	22.43	
<b>26. FINANCE COSTS</b>			

Particulars	For the year ended 31.03.24 (Rs. in lakhs)	For the year ended 31.03.23 (Rs. in lakhs)
Interest Expenses:		
On Fixed loans	4.83	25.54
On Working Capital	32.37	18.49
Other Borrowing Costs	21.86	2.89
	59.06	46.92
<b>27. OTHER EXPENSES</b>		
Particulars	For the year ended 31.03.24 (Rs. in lakhs)	For the year ended 31.03.23 (Rs. in lakhs)
Power & Fuel	210.81	213.60
Processing Charges	260.17	264.64
Freight & Forwarding	184.91	182.49
Repairs:		
Machinery	237.94	364.77
Building	140.82	63.41
Other assets	264.43	161.89
Rates & Taxes	68.55	47.38
Insurance	27.28	31.97
Telephone & Other Communication	25.01	19.27

Travelling & Local Conveyance		83.46	57.17	
Legal & Consultancy			40.56	12.41
Bad Debts / Advances Written Off		-	19.18	
CSR Expenditure			9.06	21.33
Business Promotion Expenses		185.80	179.00	
Payment to the auditor				
For Statutory Audit		1.00	1.00	
For Taxation Matters		1.50	0.81	
For Other services			-	-
Bank Charges			22.49	18.50
Printing and Stationery			11.96	8.20
Interest Others			-	-
Security Charges			44.66	48.42
Loss on discarded assets			-	4.40
Office and general expenses		17.35	20.65	
			1,837.75	1,740.49
28. EARNINGS PER SHARE				
Particulars			For the year ended 31.03.24	For the year ended 31.03.23
Profit for the year			1,869.50	1,357.32
Weighted Average Number of Equity Shares of Rs.100 each fully paid up	29.88	29.88		
Earnings per share (Basic/Diluted) (in Rs.)		62.57	45.42	

11. FIXED ASSETS										
Particulars	Gross Block (in Rs. in lakhs)	Depreciation Block (in Rs. in lakhs)	Net Block (in Rs. in lakhs)							
Gross Asset 01.04.23	Additions (Net)	Deductions	Gross Asset 31.03.24	Accumulated Depreciation 01.04.23	Depreciation for the Year	Accumulated Depreciation on Sold Asset	Accumulated Depreciation 31.03.24	WDV as on 31.03.23	WDV as on 31.03.24	
Land & Land Development	190.69	126.18	-	316.87	-	-	-	-	190.69	316.8
	(81.79)	(108.90)	-	(190.69)	-	-	-	-	(81.79)	(190.6
Building	1,394.88	-	-	1,394.88	447.88	11.73	-	459.61	947.00	935.2
	(557.77)	(837.11)	-	(1,394.88)	(410.80)	(37.08)	-	(447.88)	(146.97)	(947.0
Plant & Machinery	4,631.30	387.12	96.03	4,922.39	3,690.32	197.53	8.96	3,878.89	940.98	1,043
	(4,318.99)	(411.50)	(99.20)	(4,631.30)	(3,645.21)	(141.38)	(96.27)	(3,690.32)	(673.78)	(940.9
Furniture & Fittings	40.10	2.01	-	42.11	33.98	1.81	-	35.79	6.12	6.32
	(38.03)	(2.07)	-	(40.10)	(31.89)	(2.09)	-	(33.98)	(6.14)	(6.12)
Vehicles	436.09	644.25	80.00	1,000.34	212.77	122.41	29.13	306.05	223.32	694.2
	(470.05)	(30.00)	(63.96)	(436.09)	(132.72)	(113.69)	(33.64)	(212.77)	(337.33)	(223.3
Material Handling Equipments	98.39	34.23	-	132.62	54.11	8.92	-	63.03	44.28	69.59
	(113.65)	(20.52)	(35.78)	(98.39)	(80.60)	(8.30)	(34.79)	(54.11)	(33.05)	(44.28
Electrification & Fittings	244.42	-	-	244.42	236.44	-	-	236.44	7.98	7.98

	(244.42)	-	-	(244.42)	(236.36)	(0.08)	-	(236.44)	(8.06)	(7.99)
Office Equipments	63.80	11.48	-	75.28	53.70	7.02	-	60.72	10.10	14.56
	(64.11)	(2.84)	(3.15)	(63.80)	(50.74)	(6.02)	(3.05)	(53.70)	(13.38)	(10.05)
Computer & Accessories	23.44	1.41	-	24.85	21.55	1.03	-	22.58	1.89	2.27
	(23.44)	-	-	(23.44)	(19.98)	(1.56)	-	(21.55)	(3.45)	(1.89)
	7,123.11	1,206.68	176.03	8,153.76	4,750.75	350.45	38.09	5,063.11	2,372.36	3,090.24
	(5,912.25)	(1,412.94)	(202.09)	(7,123.11)	(4,608.30)	(310.20)	(167.76)	(4,750.73)	(1,303.95)	(2,372.36)
Capital Work - in - Progress	-	55.88	-	55.88	-	-	-	-	-	55.88
	(183.45)	(765.65)	(949.11)	-	-	-	-	-	(183.45)	-
	7,123.11	1,262.56	176.03	8,209.64	4,750.75	350.45	38.09	5,063.11	2,372.36	3,146.12
	(6,095.70)	(2,178.60)	(1,151.19)	(7,123.11)	(4,608.30)	(310.20)	(167.76)	(4,750.73)	(1,487.41)	(2,372.36)

## 29. CONTINGENT LIABILITIES

The details of Contingent liabilities are as under (Disclosed in terms of Accounting Standard - 29 on Provisions, Contingent Liabilities and Contingent Assets notified by the Companies (Accounting Standards) Rules, 2006)

a) Contingent Liabilities not provided for: Rs. Nil ( Rs. Nil)

b) Claims against the company not acknowledged as debt including taxes and disputes : Rs. Nil (Rs. Nil)

## 30. CAPITAL COMMITMENTS

Estimated amount of contract remaining to be executed on capital account and not provided for : Rs. Nil (Rs. Nil)

**31. LICENSED / INSTALLED CAPACITY**

Particulars in respect of Licensed / Installed capacity and actual production:

Particulars	As at 31.03.24	As at 31.03.23
Licensed Capacity (in MT / annum)	NA	NA
Installed Capacity (in MT / annum)	NA	NA
Actual Production (in MT)		NA NA

The Company is engaged in the manufacture of various types of floor coverings. The production capacity depends upon the type of weave. Since floor coverings of various weavers are produced, it is practically not possible to convert the total production into a single unit and compare with the licensed and installed capacity. Hence the figures are not furnished

**32. CORPORATE SOCIAL RESPONSIBILITY****1. Brief Outline of CSR Policy**

The Company is dedicated to its Corporate Social Responsibility (CSR) obligations under Section 135 of the Companies Act, 2013, and the Companies (Corporate Social Responsibility Policy) Rules, 2014. The Company focuses its CSR activities on sectors such as healthcare, education, women empowerment, and welfare of the elderly, among others, with the objective of contributing to sustainable community development. The CSR Committee affirms that the implementation and monitoring of CSR activities during the year was carried out in accordance with the approved CSR policy and objectives of the Company, ensuring that the CSR funds were utilized for the approved purposes.

**2. Composition of CSR Committee**

The CSR Committee of the Company comprises the following members:

1. V V Santhosh - Chairperson

2. Sivan Santhosh - Member

### 3. CSR Expenditure Requirement and Spending

As per Section 135 of the Companies Act, 2013, the Company is required to spend at least 2% of its average net profits for the last three financial years on CSR activities.

Particulars	Rs. in lakhs	
Net profit for the FY 2020-21	976.88	*
Net profit for the FY 2021-22	1,849.56	
Net profit for the FY 2022-23	1,805.32	
		4,631.75
Average net profit for the preceding 3 years	1,543.92	
Amount to be spent on CSR (2% on average profit)	30.88	

### 4. Details of CSR Expenditure During the Financial Year 2023-24

Total amount to be spent for the financial year	30.88
Excess CSR expenditure carried forward from the previous year (FY 2022-23)	5.41
Total CSR obligation for FY 2023-24	25.47
Total amount spent during the year	9.06
Amount unspent for the financial year	16.41
Amount transferred to Unspent CSR account	25.00

Carried Forward CSR Amount: The excess CSR spending from the previous year (? 5,40,962) has been accounted for in the current financial year's obligation.

### 5. CSR Projects/Activities Undertaken During FY 2023-24

The details of CSR projects undertaken by the Company during the year are as follows:

CSR Project/Activity	Sector	Amount Spent (in Lakhs)	Manner of Execution
Promoting Healthcare	Healthcare	7.02	Direct
Promoting Education	Education	0.50	Direct
Empowering Women	Women Empowerment	1.20	Direct
Public Welfare (Old Age Home)	Welfare of Elderly	0.34	Direct

#### 6. Unspent CSR Amount for FY 2023-24

In accordance with the Companies Act, 2013, the Company has transferred the unspent CSR amount to a separate Unspent CSR Account for future projects:

Amount transferred to the Unspent CSR Account: ₹ 25 Lakhs.

#### 7. Reasons for Unspent CSR Amount

The unspent CSR amount of ₹ 16,64,423 is due to ongoing projects that are under evaluation and planning stages. The Company is committed to utilizing this amount in accordance with its CSR policy and completing the projects in a timely manner as required by the CSR provisions.

### 33. RELATED PARTY TRANSACTIONS

Disclosure of related party transactions as per Accounting Standards –18 notified under Companies (Accounting Standard) Rules, 2006

#### 1. List of related parties :-

##### a) Key Managerial Personnel

- (i) Mr. Santhosh V.V., Managing Director
- (ii) Ms. Maithri Vijayakumar, Company

## Secretary

## b) Relatives of person(s) in (a) above

(i) Mr. Sivan Santhosh

(iii) Ms.  
Nimisha  
Srinivas

(ii) Ms. Chandrathara Santhosh

(iv) Kalyani  
Santhosh

c) Enterprises over which person(s) in (a) &amp; (b) above are able to exercise significant control, having transactions with the company.

(i) Neytt Homes Private Limited

(ii) Amare  
Solutions

(iii) One Stop Solutions

(iv) The Rug  
Atelier

(v) Extraweave Employees Gratuity Trust

## 2. Related Party Disclosures

## Particulars

2023-24  
(Rs. in lakhs)2022-23  
(Rs. in lakhs)

## Key Managerial Personnel

## Remuneration:

Mr. V V Santhosh

24.00

24.00

Ms. Maithri Vijayakumar

3.00

3.00

## Relatives of person(s) in (a) above

## Remuneration :

Mr. Sivan Santhosh

21.57

21.37

Ms. Chandrathara Santhosh

3.25

3.25

Ms. Kalyani Santhosh

4.87

4.87

Ms. Nimisha Srinivas		9.49	9.40
Enterprises over which person(s) in (a) & (b) above are able to exercise significant control, having transactions with the company			
Purchase of materials / Services :			
Chandrathara Santhosh		9.00	9.00
Amare Solutions		10.34	13.30
One Stop Solutions		14.23	18.34
Sale of products / Services:			
The Rug Atelier		93.71	93.71
Neytt Homes Private Limited	36.69	-	
Reimbursement of expenses			
Sivan Santhosh		14.26	6.35
Balances as on March 31st:			
Payable / (Receivables) : [Net]			
V V Santhosh		0.02	0.39
Sivan Santhosh		(0.16)	0.40
Kalyani Santhosh		-	(0.18)
Amare Solutions		2.65	14.52
One Stop Solutions		10.41	21.47
The Rug Atelier		(15.48)	(0.84)
Neytt Homes Private Limited	(37.84)	-	

## 34. EXPENDITURE IN FOREIGN CURRENCY

Particulars	As at 31.03.24	As at 31.03.23
CIF Value of Imported RM	3,172.99	2,953.28
CIF Value of Imported CG / Spare parts	47.21	197.74
Other foreign exchange outflow (Commission, Foreign Travel etc.)	107.73	67.28

## 35. EARNINGS IN FOREIGN CURRENCY

Particulars	As at 31.03.24	As at 31.03.23
FOB Value of Exports of goods / services	10,445.29	10,407.85

## 36. FINANCIAL RATIOS

Ratio	Numerator	Denominator	As at 31.03.24	As at 31.03.23
Current Ratio (in times)	Current assets	Current liabilities	2.81	4.58
Debt Equity Ratio (in times) *	Total liabilities	Equity	0.35	0.19
Debt Service Coverage Ratio	Net Operating Income	Total Debt Service	NA	92.36
Return on Equity Ratio (in %)	Profit for the year	Average Shareholder's Equity	40%	38%
Inventory turnover Ratio (in times)	COGS	Average Inventories at cost	3.67	2.98
Trade Receivables turnover ratio (in times)	Gross Revenue from sale of products and services	Average Trade receivables	5.69	7.14
	COGS +			

Trade Payables turnover ratio (in times)	Other Expenses - Non Cash Expenditure	Average Trade payables	11.82	9.84	
Net Capital turnover ratio (in times)	Gross Revenue from sale of products and services	Working Capital (Current assets-Current liabilities)	2.60	3.11	
Net Profit ratio (in %) **	Profit for the year	Gross Revenue from sale of products and services	23%	17%	
Return on Capital employed (in %)	Profit before interest and taxes	Average Capital employed	35%	33%	
Return on investment (in %) **	Income from Investments	Time weighted average Investments	63%	45%	
* Working capital debt increased due to increased working capital requirement					
** improvement due to robust revenue growth					
37. DISCLOSURE IN RESPECT OF GRANT ON FIXED ASSET					
Description of asset	Rate of Depreciation	Value of Grant	Total grant recognition upto 31.03.23	Depreciation recognised during the year	Total grant recognition upto 31.03.24
Plant & Machinery	20.87%	80.56	77.52	0.63	78.16
38. PREVIOUS YEAR FIGURES					
Previous year figures, unless otherwise stated are given within brackets and have been re-grouped and recast wherever necessary to be in conformity with current year's layout.					
As per our Report of even date attached For and on behalf of the Board					
For P. K. Vivek & Co.					

Chartered Accountants

(FRN 014875S)

P. K. Vivek, FCA

(M No. 233902)

Partner

UDIN : 24233902BJZZTH4333

Place : Aluva

Date : 02.09.2024

V. V. Sivan  
Santhosh Santhosh

Managing Director  
Director

DIN : DIN :  
00465132 08659308

Maithri  
Vijayakumar

Company  
Secretary

ACS M No.  
42941

Place :  
Cherthala

Date :  
02.09.2024

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Claims against company not acknowledged as debt	0	0	
Total contingent liabilities	0	0	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Additions to equity share warrants during period	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	

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

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (4) [See below]

## Textual information (4)

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2024

#### 1 Corporate information

"EXTRAWEAVE PRIVATE LIMITED is a private company incorporated in India under the provisions of the Companies Act, 1956. The company is engaged in the manufacturing of Floor coverings made of Sisal, Jute, Wool, Synthetic, Recycled PET, PP etc.. The registered office of the company is situated at Cherthala, Alappuzha District.

Extraweave Pvt Ltd. is a family run business established in the year 2000. We have a vertically integrated state of the art manufacturing facility with spinning equipments imported from Ireland, dyeing machine from Italy, coating machine from USA, weaving and finishing machineries from Belgium.

A fine blend of technological advantage, superior quality, and design innovations have made EWPL a preferred supplier for buyers across the globe. EWPL strictly complies with all statutory and social compliances as per international standards and is subject to regular audits by international agencies."

#### 2 Significant Accounting Policies

##### (i) Basis of Accounting

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under Section 211(3C) of the Companies Act, 1956("the 1956 Act") which continue to be applicable in respect of Section 133 of the Companies Act 2013 ("the 2013 Act") in terms of General Circular 15/2013 dated 13 September 2013 of the Ministry of Corporate Affairs and the relevant provisions of the 2013 Act, as applicable. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

##### (ii) Use of Judgement and Estimates

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

##### (iii) Fixed Assets

Fixed assets are stated at the cost of acquisition which includes taxes, duties, freight and other incidental expenses incurred for bringing the asset to the working condition required for their intended use, less accumulated depreciation and impairment in value if any, is adjusted (In case where duties / taxes are under GST / Customs claim, the same is not treated as part of cost of fixed assets, since such cost is reimbursed). Property, Plant and Equipment are stated at their original cost, less accumulated depreciation and impairment losses, if any. No impairment loss to Property, Plant & Equipment and any tangible asset is recognized in the current financial year ending March 2024.

##### (iv) Depreciation

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written Down Value (WDV) Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

## (v) Impairment of Assets

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset. After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

## (vi) Classification of Assets and liabilities as Current and Non-Current

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

- Expected to be realized/settled (liabilities) or intended to be sold or consumed in a normal operating cycle currently considered as twelve months from the date of reporting. Gratuity and leave encashment settlements likely to be settled beyond twelve months from the date of reporting are considered as Non-Current Liability.
- Cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.
- Carrying no unconditional right to defer the settlement of the liability for at least twelve months, after the reporting period. Statutory Dues and advances received from customers are considered as current liabilities.
- All other assets/liabilities are classified as non-current.

## (vii) Investments

- (a) Investments are classified as long term investments or current investments based on the nature of investment and the intended holding period
- (b) Current investments are carried at the lower of cost and fair value of each investment individually
- (c) Long term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

## (viii) Inventory valuation

Inventories are valued at lower of net realisable value or cost (computed as under):

- (a) Cost of Finished goods and work in progress has been valued at lower of net realisable value or cost
- (b) Cost of raw materials, packing materials, finishing materials and stores and spares are valued on Weighted average basis
- (c) 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.

## (ix) Revenue Recognition

"Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue from sale of products are recognized when these are unconditionally appropriated to the valid sales contract. Sales are stated net of sales return and trade discount, if any. Other Incomes are recognized on accrual basis except when there are significant uncertainties."

## (x) Employee Benefits

(a) Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and recognised in the period in which the employee renders the related service.

(b) Defined Contribution Plans

The company makes contributions to Provident Fund and Employee State Insurance scheme, which are defined contribution plans for employees. The contributions paid/payable under these schemes during the year are charged to the Statement of Profit and Loss for the year.

(c) Defined Benefit Plans

Defined benefit plan covers the obligation of the company towards the gratuity benefits. For defined benefit plans, the cost of providing benefits is determined using projected unit credit method, with actuarial valuations being carried out at the end of each reporting period. Payment of Gratuity to employees is covered by the Gratuity Trust Scheme based on the Group Gratuity Cash Accumulation Scheme of LIC of India, which is a defined benefit scheme and the Company makes contributions under the said scheme. The retirement benefit obligations recognised in the Balance Sheet represents the present value of the defined benefit obligations without reducing the fair value of plan assets. All expenses represented by current service cost, past service cost, if any, and net interest on the defined benefit liability / asset are recognised in the Statement of Profit and Loss. Remeasurements of the net defined benefit liability (asset), if any, comprising of actuarial gains or losses is charged or credited to Other Comprehensive Income.

(d) Termination benefits/Compensated absences

Termination benefits/Compensated absences are recognised in the Statement of Profit and Loss for the period in which the same accrues.

(xi) Taxes on Income

Income tax is accounted in accordance with Accounting Standard on Accounting for Taxes on Income (AS-22), which includes current taxes and deferred taxes.

Current tax

Provision for current tax is made for the tax liability payable on taxable income after considering tax allowances, deductions and exemptions determined in accordance with the prevailing tax laws.

Deferred tax

Deferred tax liability or asset is recognized for timing differences between the profits/losses offered for income tax and profits/losses as per the financial statements. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted at the Balance Sheet date.

Deferred tax asset is recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax asset is recognized only if there is a virtual certainty of realization of such asset. Deferred tax asset is reviewed as at each Balance Sheet date and written down or written up to reflect the amount that is reasonably/virtually certain to be realized.

(xii) Foreign Currency Transactions

Transactions in foreign currency are accounted at the exchange rate prevailing on the date of transaction. Monetary items denominated in foreign currency are reported at the exchange rate prevailing as at the date of the Balance Sheet and the resultant exchange gain/loss, if any, has been adjusted to the Statement of Profit and Loss.

(xiii) Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that takes a substantial period of time to get ready for its intended use are capitalized. Other borrowing costs are recognised as expenditure for the period in which they are incurred.

(xiv) Earnings per Share

Basic /diluted earnings per share is calculated by dividing the net profit/loss for the year attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares/diluted potential equity shares outstanding as at the end of the year, as the case may be.

(xv) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the company has a present obligation as a result of a past event, for which it is probable that a cash outflow will be required and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation as at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the correct management estimates.

"Contingent Liabilities are disclosed when the company has a possible obligation or a present obligation and it is probable that a cash flow will not be required to settle the obligation.

Contingent assets are neither recognised nor disclosed in the accounts.

### [201700] Notes - Government grants

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

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

### [201200] Notes - Employee benefits

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

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

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	[pure] 0	[pure] 0

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

..(1)

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

Categories of related parties [Axis]	1		2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Mr. V V Santhosh	Mr. V V Santhosh	Ms. Chandrathara Santhosh	Ms. Chandrathara Santhosh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABFPV0906Q	ABFPV0906Q	AGUPC7396R	AGUPC7396R
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration	Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions			9	9
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	24	24	3.25	3.25
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0.02	0.39		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(2)

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

Categories of related parties [Axis]	3		4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Ms. Nimisha Srinivas	Ms. Nimisha Srinivas	Ms. Kalyani Santhosh	Ms. Kalyani Santhosh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	DSOPS0411L	DSOPS0411L	AWFPK6083Q	AWFPK6083Q
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration	Remuneration	Remuneration	Remuneration
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	9.49	9.4	4.87	4.87
Outstanding balances for related party transactions [Abstract]				
Amounts receivable related party transactions			0	0.18
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(3)

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

Categories of related parties [Axis]	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	The Rug Atelier	The Rug Atelier	Mr. Sivan Santhosh	Mr. Sivan Santhosh
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ATGPD0302F	ATGPD0302F	BODPS6853M	BODPS6853M
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	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	sales	sales	Remuneration	Remuneration
Related party transactions [Abstract]				
Revenue from sale of goods related party transactions	93.71	93.71		
Reimbursement of expenses incurred by related party during year related party transactions			14.26	6.35
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	21.57	21.37
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0	0.4
Amounts receivable related party transactions	15.48	0.84		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(4)

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

Categories of related parties [Axis]	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	Amare Solutions	Amare Solutions	One Stop Solutions	One Stop Solutions
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABOFA9850B	ABOFA9850B	AAGFO4682C	AAGFO4682C
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	purchases	purchases	purchases	purchases
Related party transactions [Abstract]				
Purchases of goods related party transactions	10.34	13.3	14.23	18.34
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	2.65	14.52	10.41	21.47
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

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

..(5)

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

Categories of related parties [Axis]	9	
	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	MAITHRI VIJAYAKUMAR	MAITHRI VIJAYAKUMAR
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	BPJPM4068M	BPJPM4068M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration	Remuneration
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	3	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 Lakhs of INR

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

**[201400] Notes - Leases**

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

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

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,869.5	1,357.32
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,869.5	1,357.32

**[202800] Notes - Subsidiary information**

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

	<b>01/04/2023 to 31/03/2024</b>
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

**[202400] Notes - Investments in associates**

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

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

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

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

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

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	2,527.99	1,460.94	1,513.27
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Total cash and cash equivalents	2,527.99	1,460.94	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	619.18	457.1	
Total income taxes paid (refund)	619.18	457.1	

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	10,881.74	10,903.08
Revenue from sale of services	7.02	20.23
Total revenue from operations other than finance company	10,888.76	10,923.31
Total revenue from operations	10,888.76	10,923.31
Other income	295.06	279.97
Total revenue	11,183.82	11,203.28
Expenses [Abstract]		
Cost of materials consumed	4,886.42	5,307.33
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-95.04	421.49
Employee benefit expense	1,628.01	1,571.55
Finance costs	59.06	46.92
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	350.45	310.2
Total depreciation, depletion and amortisation expense	350.45	310.2
CSR expenditure	9.06	21.33
Other expenses	1,828.69	1,719.14
Total expenses	8,666.65	9,397.96
Total profit before prior period items, exceptional items, extraordinary items and tax	2,517.17	1,805.32
Total profit before extraordinary items and tax	2,517.17	1,805.32
Total profit before tax	2,517.17	1,805.32
Tax expense [Abstract]		
Current tax	622.2	454.74
Deferred tax	25.47	-6.74
Total tax expense	647.67	448
Total profit (loss) for period from continuing operations	1,869.5	1,357.32
Total profit (loss) for period before minority interest	1,869.5	1,357.32
Total profit (loss) for period	1,869.5	1,357.32
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 62.57	[INR/shares] 45.42
Diluted earnings per equity share	[INR/shares] 62.57	[INR/shares] 45.42
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 Lakhs of INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
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	10,881.74	10,903.08
Total revenue from sale of products	10,881.74	10,903.08
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	7.02	20.23
Total revenue from sale of services	7.02	20.23
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	128.15	67.03
Total interest income on long-term investments	128.15	67.03
Total interest income	128.15	67.03
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	99.13	202.54
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	51.27	0.07
Income insurance claims	0	0
Miscellaneous other non-operating income	16.51	10.33
Total other non-operating income	166.91	212.94
Total other income	295.06	279.97
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	37.2	44.03
Total interest expense	37.2	44.03
Other borrowing costs	21.86	2.89
Total finance costs	59.06	46.92
Employee benefit expense [Abstract]		
Salaries and wages	1,294.48	1,307.44
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	48.82	48.62
Total remuneration to directors	48.82	48.62
Total managerial remuneration	48.82	48.62
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	129.3	120
Total contribution to provident and other funds	129.3	120
Gratuity	65.44	21.22
Staff welfare expense	89.97	74.27
Total employee benefit expense	1,628.01	1,571.55
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	210.81	213.61
Rent	0	0
Repairs to building	140.82	63.41
Repairs to machinery	237.94	364.77
Insurance	27.28	31.97
Rates and taxes excluding taxes on income [Abstract]		

Other cess taxes	68.55	47.38
Total rates and taxes excluding taxes on income	68.55	47.38
Telephone postage	25.01	19.27
Printing stationery	11.96	8.2
Travelling conveyance	83.46	57.17
Legal professional charges	40.56	12.41
Safety security expenses	44.66	48.42
Directors sitting fees	0	0
Bank charges	22.49	18.5
Advertising promotional expenses	185.8	179
Cost repairs maintenance other assets	264.43	161.89
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	19.18
Bad debts advances written off	0	0
Total write-off assets	0	19.18
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	1
Payment for taxation matters	1.5	0.81
Payment for other services	0	0
Total payments to auditor	2.5	1.81
Miscellaneous expenses	462.42	472.15
Total other expenses	1,828.69	1,719.14
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	622.2	454.74
Total current tax	622.2	454.74

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

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

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in other inventories	-95.04	421.49
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-95.04	421.49
Revenue other services	7.02	8.03
Revenue job work	0	12.2
Total gross income from services rendered	7.02	20.23
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	443.47	503.26
Total domestic turnover goods, gross	443.47	503.26
Export sale manufactured goods	10,438.27	10,399.82
Total export turnover goods, gross	10,438.27	10,399.82
Total revenue from sale of products	10,881.74	10,903.08
Domestic revenue services	7.02	20.23
Total revenue from sale of services	7.02	20.23
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**[300100] Notes - Revenue**

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

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

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

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

Key managerial personnels and directors [Axis]	1	2	3	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	CHANDRATHARA SANTHOSH	VELIYIL SIVAN	SANTHOSH VELIYIL VELAYUDHAN	MAITHRI VIJAYAKUMAR
Director identification number of key managerial personnel or director	03141567	08659308	00465132	
Permanent account number of key managerial personnel or director	AGUPC7396R	BODPS6853M	ABFPV0906Q	BPJPM4068M
Date of birth of key managerial personnel or director	24/12/1964	21/02/1989	13/09/1956	15/08/1990
Designation of key managerial personnel or director	Director	Director	Managing Director	Company Secretary
Qualification of key managerial personnel or director	Graduate	MBA	Professional	Company Secreatry
Shares held by key managerial personnel or director	[shares] 5,97,614	[shares] 2,98,807	[shares] 17,92,844	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	24	3
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	24	3
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	24	3

**[301000] Notes - Corporate social responsibility****Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1	2	3	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 CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [LineItems]				
CSR project or activity identified	Contribution to hospital treatment	Contribution to education of children	Empowering Women	Contribution to dialysis and poor fund
Sector in which project is covered	Health care	Education	W o m e n empowerment	Senior citizens' welfare
Name of state or union territory where projects or programs was undertaken	Kerala	Kerala	Kerala	Kerala
Name of district where projects or programs was undertaken	Alappuzha, Kerala	Alappuzha, Kerala	Kerala	Alappuzha, Kerala
Budget amount outlay project or program wise	7.02	0.5	1.2	0.34
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	7.02	0.5	1.2	0.34
Total amount spent on projects or programs	7.02	0.5	1.2	0.34
Mode of amount spent	Directly by company	Directly by company	Directly by company	Directly by company

**Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	1,805.32	1,849.56	976.88
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,805.32	1,849.56	976.88

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

	<b>01/04/2023 to 31/03/2024</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	As per Directors Report
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	As per Report
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (5) [See below]
Disclosure overview of projects or programs proposed to be undertaken CSR policy	Refer text block
Disclosure web link of company at which CSR policy is placed	www. extraweave.com.
Disclosure web link projects or programs undertaken CSR policy	www. extraweave.com.
Disclosure other contents CSR policy	Refer text block
Average net profit for last three financial years	1,543.92
Prescribed CSR expenditure	30.88
Amount CSR to be spent for financial year	30.88
Amount CSR spent for financial year	9.06
Amount unspent CSR	25

## Textual information (5)

### Details CSR policy [Text Block]

Our CSR Policy aims to provide a dedicated approach to community development in the areas of improving healthcare, supporting primary education, rehabilitating the destitute, abandoned women and children, preserving Indian art and culture, removing malnutrition, rural development, and contribute to the sustainable development of society and environment, and to make our planet a better place for future generations.