

DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED	
Corporate identity number	U25111RJ2020PTC070129	
Permanent account number of entity	AAHCD8936G	
Address of registered office of company	Bungalow-L Ashiana Gulmohar Park, Alwar, Bhiwadi, Rajasthan, India, 301019	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	144	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	01/09/2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
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

Types of principal product or services [Axis]	1
	01/04/2022 to 31/03/2023
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	9988
Description of product or service category	MANUFACTURING OF TOYS
Turnover of product or service category	4,915.06
Highest turnover contributing product or service (ITC 8 digit) code	99889060
Description of product or service	MANUFACTURING OF TOYS
Turnover of highest contributing product or service	4,915.06

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]****..(1)**

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Name of related party	DEEPAK CHUADHARY	S A T Y A CHAUDHARY	TARSEM LAL
Nature of related party relationship	Key managerial personnel or his relative	Key managerial personnel or his relative	Key managerial personnel or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	DEEPAK CHUADHARY	S A T Y A CHAUDHARY	TARSEM LAL
Nature of related party relationship	Key managerial personnel or his relative	Key managerial personnel or his relative	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	REMUNERATION	REMUNERATION	RENT
Duration of material contracts/arrangements/transactions with related party	CONTINUOUS	CONTINUOUS	CONTINUOUS
Dates of approval of material contracts/arrangements/transactions with related party by board	01/04/2022	01/04/2022	01/04/2022
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes

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

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

Directors signing board report [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	DEEPAK	SATYA
Last name of director	CHAUDHARY	CHAUDHARY
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00074249	08823658
Date of signing board report	01/09/2023	01/09/2023

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

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Your company has earned a profit of Rs. 418.43 Lakhs during the period under review and the same was transferred to Reserves & Surplus.
Disclosures relating to amount recommended to be paid as dividend	The Board does not recommend any dividend for the financial year ended March 31, 2023.
Details regarding energy conservation	The company is committed to high standard of energy conservation. Adequate measures have been taken to reduce energy consumption by using latest equipment.
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (4) [See below]
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	There are no material changes in the financial position of the company.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	01/09/2023
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Provisions of Rule 5(2) of Rules of Appointment and Remuneration of Managerial Personnel are not applicable to the company.
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Management has taken all due measures to identify and mitigate the risks for the year 2022-2023.
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Provisions of rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the company.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	There has been no significant change in the nature of business of the company during the financial year ended March 31, 2023.

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	During the period under review no change take place in the management of the company.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	There are no subsidiaries, joint-ventures or associate companies of the company during the financial year ended March 31, 2023.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The company has not accepted any deposits under chapter V of the Companies Act, 2013.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The company has not accepted any deposits under chapter V of the Companies Act, 2013.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	No material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Company has adequate Internal Financial Control commensurate with its size.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Provisions of Rule 5(2) of Rules of Appointment and Remuneration of Managerial Personnel are not applicable to the company.
Number of meetings of board	15

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

Dear Shareholders,

Your directors have pleasure in presenting their 03 rd Director Report on the business and operations of the Company and the accounts for the Financial Year ended March 31, 2023.

General

Your Company was incorporated on 06/08/2020 under the provisions of the Companies Act, 2013. Your board would like to inform you that during the period beginning on 01/04/2022 and ending on March 31, 2023, the company has earned profit before tax of INR 498.46 Lakh.

Financial results (Amount in Lakhs)

PARTICULARS	2022-2023 (in Rupees)	2021-2022 (in Rupees)
Sales/Revenue from Operation	4915.06	1623.30
Add: Accrual Turnover considered in this year	-	-
Less: Accrual Turnover considered in last year	-	-
Other Income	54.77	7.09
Total Income	4969.82	1630.39
Less: Expenditure	4471.37	1338.73
Profit/ Loss before exceptional items	498.46	291.66
Exceptional items	-	-
Net Profit/(Loss) Before Tax	498.46	291.66
Current Tax	62.44	37.45
Deferred Tax	17.59	12.60
Net Profit/(Loss) After Tax	418.43	241.61

Operations and state of affairs of the company

The Main Object of the company is to carry on the business of manufacturing of toys.

Change in the Nature of Business

There has been no significant change in the nature of business of the company during the financial year ended March 31, 2023.

Subsidiary, joint-venture and associate companies

There are no subsidiaries, joint-ventures or associate companies of the company during the financial year ended March 31, 2023.

Deposits

The company has not accepted any deposits under chapter V of the Companies Act, 2013.

Reserves

Your company has earned a profit of Rs. 418.43 Lakhs during the period under review and the same was transferred to Reserves & Surplus.

Dividend

The Board does not recommend any dividend for the financial year ended March 31, 2023.

Directors' Responsibility Statement

As required under the provisions of section 134 of the Companies Act, 2013, your Directors hereby confirm that:

- (i) In the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for the period ended March 31, 2023;
- (iii) The directors have 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;
- (iv) The directors have prepared the annual accounts for the financial year ended March 31, 2023, on a 'going concern' basis; and
- (v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Directors and Key Managerial Personnel

Following is the list of Directors and KMP present on the board of the company as on 31 st March, 2023:

Sr. No.	Name	Designation
1.	Mrs. Satya Chaudhary	Director
2.	Mr. Deepak Chaudhary	Director
3.	Mr. Rahul Sachar	Director

During the period under review no change take place in the management of the company.

Statutory Auditors

The Auditors, M/s AMG & Associates Chartered Accountants appointed as a Statutory Auditor of the Company, subject to the ratification of appointment by the members of the company in every Annual General Meeting on such remuneration and reimbursement of out of pocket expenses as may be mutually agreed between board of the directors of the company and the Auditors.”

The Observation of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory and do not call for any further comment.

Further, a certificate from M/s AMG & Associates , Chartered Accountants has been received that their appointment is within the prescribed limits under Section 141 of the Companies Act, 2013 and none of your Directors are related or interested in it, directly or indirectly.

Disclosure under sexual harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013

The company has a defined policy for addressing all issues related to sexual harassment of women at workplace . No such reports were made by any employee during the financial year.

Statutory auditors’ report

There are no qualifications in the auditor’s report issued by the auditors for the year ended 31 st March, 2023.

Disclosure of composition of audit committee and establishing vigil mechanism

Provisions of section 177 are not applicable to private companies hence there is no audit committee or vigil mechanism in the company .

Details of share capital

The Authorized Share Capital of the Company as on 31 st March, 2023 is Rs. 6,00,00,000/- (Rupees Six Crore only) divided into 600,00,000 (Six Crore) Equity Shares of Rs. 1/- (Rupees One) each. During the Financial Year 2022-2023 , the Company has not increased its Authorized Share Capital.

The Paid-up Share Capital of the Company as on 31 st March, 2023 is Rs. 5,53,21,353/- (Rupees Five Crore Fifty Three Lakh Twenty One Thousand Three Hundred Fifty Three only) divided into 5,53,21,353/- (Rupees Five Crore Fifty Three Lakh Twenty One Thousand Three Hundred Fifty Three only) Equity Shares of Rs. 1/- (Rupees One) each. During the Financial Year 2022-2023, the Company has increased its paid up Share Capital. The Company has issued 58,09,948 share during the period under review.

Board meetings

The board met 15 (Fifteen) times during the financial year ended March 31, 2023

Employees Stock Option Scheme (ESOPs)

The company has not granted any shares to its employees under a scheme of employees’ stock option.

Declaration by Independent directors under section 149 of Companies Act, 2013

There are no Independent Directors in the company hence no declaration was obtained in the financial year.

Loans, guarantees, and investments

There are no loans, guarantees or investments made by the company under section 186 of the Companies Act, 2013 during the financial year

ended March 31, 2023 .

Contracts or arrangements with related parties

The particulars of contracts or arrangements with related parties referred to in section 188 (1) of the Companies Act, 2013, as prescribed in form AOC 2, is appended as Annexure I .

Material changes and commitments

There are no material changes in the financial position of the company.

Risk management policy

Management has taken all due measures to identify and mitigate the risks for the year 2022-2023.

Internal financial controls

The Company has adequate Internal Financial Control commensurate with its size.

Remuneration of employees under Rule 5(2) of Rules of Appointment and Remuneration of Managerial Personnel
Provisions of Rule 5(2) of Rules of Appointment and Remuneration of Managerial Personnel are not applicable to the company.

Corporate social responsibility (CSR)

Provisions of rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the company.

Extract of Annual Return

As per section 92 (3) of the Companies Act, 2013, the extract of the annual return of the company as on the financial year ended March 31, 2023, as prescribed in form MGT – 9, is not applicable on the company.

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

The company is committed to high standard of energy conservation. Adequate measures have been taken to reduce energy consumption by using latest equipment .

The company is in the business of manufacturing of toys and has not carried out any specific research and development activities. Accordingly, the information related to technology absorption, adaption and innovation is reported to be NIL.

The particulars of foreign exchange earned (in terms of actual inflows) and foreign exchange outgo (in terms of actual outflows) during the period under review are furnished herein below:

Foreign Exchange Earned INR 0
Foreign Exchange Used INR 94889194/-

Significant and material orders

No material orders were passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Policy relating to appointment and remuneration of directors

Executive Directors are paid remuneration. There is no documented policy for appointing the directors. However, their qualification and experience is taken into consideration during appointment .

Creation of charge

No fresh charge was created during the period under review but a modification of charge was done during the period under review.

Compliance with Secretarial Standards

The Company has complied with applicable secretarial standards.

Acknowledgement

We take the opportunity to express our deep sense of gratitude to the company's bankers, customers, and other government authorities. We would like to place on record our appreciation of the sincere efforts made by the employees at all levels of the organization.

For and on behalf of the board
DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED

Satya Chaudhary
Din :08823658 Din:00074249

Deepak Chaudhary

Date: 01/09/2023

Annexure I
Form AOC 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)
Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under the third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis

S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	NA
2.	Nature of contracts /arrangements /transactions	NA
3.	Duration of the contracts / arrangements/transactions	NA
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions	NA
6.	Date(s) of approval by the Board	NA
7.	Amount paid as advances, if any	NA
8.	Date on which the special resolution was passed in general meeting as required under the first proviso to section 188	NA

1.

Details of material contracts or arrangement or transactions at arm's length basis

S. No.	Particulars	Information
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1.	Name(s) of the related party and nature of relationship	Satya Chaudhary Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Remuneration
3.	Duration of the contracts / arrangements/transactions	Continuous
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	15 Lakh
5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0

Details of material contracts or arrangement or transactions at arm's length basis

S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	Deepak Chaudhary Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Remuneration
3.	Duration of the contracts / arrangements/transactions	Continuous
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	25 Lakh
5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0

3.

Details of material contracts or arrangement or transactions at arm's length basis

S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	Tarsem Lal Relative of Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Rent
3.	Duration of the contracts / arrangements/transactions	Continuous

4.	Salient terms of the contracts or arrangements or transactions including the value, if any	134.00 Lakh
5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0

For and on behalf of the board
DEEPAK HOUSEWARE & TOYS Private Limited

Satya Chaudhary	Deepak Chaudhary
Din :08823658	Din: 00074249

Textual information (2)

Description of state of companies affair

Your Company was incorporated on 06/08/2020 under the provisions of the Companies Act, 2013. Your board would like to inform you that during the period beginning on 01/04/2022 and ending on March 31, 2023, the company has earned profit before tax of INR 498.46 Lakh.

Textual information (3)

Details regarding technology absorption

The company is in the business of manufacturing of toys and has not carried out any specific research and development activities. Accordingly, the information related to technology absorption, adaption and innovation is reported to be NIL.

Textual information (4)

Details regarding foreign exchange earnings and outgo

The particulars of foreign exchange earned (in terms of actual inflows) and foreign exchange outgo (in terms of actual outflows) during the period under review are furnished herein below: Foreign Exchange Earned INR 0 Foreign Exchange Used INR 94889194/-

Textual information (5)

Disclosures in director's responsibility statement

Directors' Responsibility Statement As required under the provisions of section 134 of the Companies Act, 2013, your Directors hereby confirm that: (i) In the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures; (ii) The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for the period ended March 31, 2023; (iii) The directors have 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; (iv) The directors have prepared the annual accounts for the financial year ended March 31, 2023, on a 'going concern' basis; and (v) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (6)

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

There are no loans, guarantees or investments made by the company under section 186 of the Companies Act, 2013 during the financial year ended March 31, 2023 .

Textual information (7)

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

Annexure I
Form AOC 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)
Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under the third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis		
S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	NA
2.	Nature of contracts /arrangements /transactions	NA
3.	Duration of the contracts / arrangements/transactions	NA
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	NA
5.	Justification for entering into such contracts or arrangements or transactions	NA
6.	Date(s) of approval by the Board	NA
7.	Amount paid as advances, if any	NA
8.	Date on which the special resolution was passed in general meeting as required under the first proviso to section 188	NA

1.

Details of material contracts or arrangement or transactions at arm's length basis		
S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	Satya Chaudhary Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Remuneration
3.	Duration of the contracts / arrangements/transactions	Continuous
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	15 Lakh

5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0
Details of material contracts or arrangement or transactions at arm's length basis		
S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	Deepak Chaudhary Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Remuneration
3.	Duration of the contracts / arrangements/transactions	Continuous
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	25 Lakh
5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0

3.

Details of material contracts or arrangement or transactions at arm's length basis		
S. No.	Particulars	Information
1.	Name(s) of the related party and nature of relationship	Tarsem Lal Relative of Key Managerial Person
2.	Nature of contracts /arrangements /transactions	Rent
3.	Duration of the contracts / arrangements/transactions	Continuous
4.	Salient terms of the contracts or arrangements or transactions including the value, if any	134.00 Lakh
5.	Date(s) of approval by the Board, if any	01/04/2022
6.	Amount paid as advances, if any	0

For and on behalf of the board
DEEPAK HOUSEWARE & TOYS Private Limited

Satya Chaudhary

Deepak Chaudhary

Din :08823658

Din: 00074249

Textual information (8)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

As per section 92 (3) of the Companies Act, 2013, the extract of the annual return of the company as on the financial year ended March 31, 2023, as prescribed in form MGT – 9, is not applicable on the company.

Textual information (9)

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

There are no Independent Directors in the company hence no declaration was obtained in the financial year.

Textual information (10)

Disclosure of financial summary or highlights [Text Block]

Financial results
(Amount in Lakhs)

PARTICULARS	2022-2023 (in Rupees)	2021-2022 (in Rupees)
Sales/Revenue from Operation	4915.06	1623.30
Add: Accrual Turnover considered in this year	-	-
Less: Accrual Turnover considered in last year	-	-
Other Income	54.77	7.09
Total Income	4969.82	1630.39
Less: Expenditure	4471.37	1338.73
Profit/ Loss before exceptional items	498.46	291.66
Exceptional items	-	-
Net Profit/(Loss) Before Tax	498.46	291.66
Current Tax	62.44	37.45
Deferred Tax	17.59	12.60
Net Profit/(Loss) After Tax	418.43	241.61

[400200] Disclosures - Auditors report**Details regarding auditors [Table]****..(1)**

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

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	AMG & Associates
Name of auditor signing report	Ashwani Madan
Firms registration number of audit firm	022662N
Membership number of auditor	513079
Address of auditors	Tauru
Permanent account number of auditor or auditor's firm	Aaqfa4689p
SRN of form ADT-1	F13234703
Date of signing audit report by auditors	01/09/2023
Date of signing of balance sheet by auditors	01/09/2023

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

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	The Company has maintained its records regarding Property, Plant and Equipment in list form only.	
Disclosure relating to quantitative details of fixed assets	Textual information (11) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year.	
Disclosure relating to title deeds of immovable properties	According to the information and explanation given to us and on the basis of an examination of the records of the Company, the company has not purchased any immovable property.	
Disclosure in auditors report relating to inventories	Textual information (12) [See below]	
Disclosure in auditors report relating to loans	Textual information (13) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (14) [See below]	
Disclosure in auditors report relating to deposits accepted	The Company has not accepted deposits from public within the meaning of provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and rules framed there under.	
Disclosure in auditors report relating to maintenance of cost records		Textual information (15) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (16) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	There are no statutory dues on the company which has not been deposited on account of any	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (17) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (18) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	According to the information and explanation given to us, no fraud by the Company or on the company has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration	Textual information (19) [See below]	

Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (20) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (21) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (22) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934. Hence, Reporting under clause 3(xvi)(a),(b) and (c) of the order is not applicable.

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (23) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (11)

Disclosure relating to quantitative details of fixed assets

The Property, Plant and Equipment have been physically verified by the management at the reasonable intervals, which in our opinion, is considered reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

Textual information (12)

Disclosure in auditors report relating to inventories

Physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. There are no discrepancies of 10% or more in the aggregate for each class of inventory and have been properly dealt with in the books of account.

Textual information (13)

Disclosure in auditors report relating to loans

During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, Reporting under clause 3(iii)(a) to 3(iii)(f) is not applicable.

Textual information (14)

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

According to the information and explanation given to us the Company has not granted any loans/ investments/ guarantees, and security where in the provisions of section 185 and 186 of the Companies Act, 2013 are applicable.

Textual information (15)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the company pursuant to the rules made by the central government for the maintenance of cost records under section 148 of the companies act 2013 and are of the opinion that prime facie, the prescribed accounts and records have been maintained.

Textual information (16)

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

On the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, Goods and Service Tax, duty of customs and other applicable undisputed statutory dues have generally been deposited regularly with the appropriate authorities except delays in few cases and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than six months from the date they became payable.

Textual information (17)

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

The company has made private placement of shares under review and the requirement of section 42 of the companies act 2013 have been complied with and according to information and explanations given to us the amount raised have been used for the purposes for which the funds were raised.

Textual information (18)

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

According to the information and explanation given to us & records examined by us, The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) is not applicable.

Textual information (19)

Disclosure in auditors report relating to managerial remuneration

According to the information and explanation given to us the items/products in which transactions are made with the related parties under section 188 of the Act are of exclusive nature (not transaction with other parties and not available in open market) hence Arm Length Price could not be ascertained. Further being a private limited company, section 177 of the Act is not applicable.

Textual information (20)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanation given to us the items/products in which transactions are made with the related parties under section 188 of the Act are of exclusive nature (not transaction with other parties and not available in open market) hence Arm Length Price could not be ascertained. Further being a private limited company, section 177 of the Act is not applicable.

Textual information (21)

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

The company has made private placement of shares under review and the requirement of section 42 of the companies act 2013 have been complied with and according to information and explanations given to us the amount raised have been used for the purposes for which the funds were raised.

Textual information (22)

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

According to the information and explanation given to us the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.

Textual information (23)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditors' Report

To the Members of
Deepak Houseware & Toys Private Limited

Report on the Financial Statements

We have audited the accompanying financial statements of Deepak Houseware & Toys Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its profit, and its cash flows for the year ended on that date.

Basis for Opinion

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

Other Information

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures 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 auditors' 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

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 the "Annexure I", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on March 31, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f. Since the Company's turnover as per audited Financial Statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide MCA notification No. G.S.R. 583 (E) dated June 13, 2017;
- g. The company is a Private Limited Company and hence reporting in respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended is not applicable.
- h. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

There is no litigation pending on the Company which have any impact on financial position in its financial statements.

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

There were no amounts which would require to be transferred to the Investor Education and Protection Fund by the Company.

i) The management has represented that, to the best of its knowledge and belief, no funds (Which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(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, no funds (Which are material either individually or in the aggregate) 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.

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

No dividend has been declared or paid during the year by the company. Hence, section 123 of the Companies Act, 2013.

For AMG & Associates
Chartered Accountants
Firm Registration No.: 022662N

(Ashwani Madan)
Partner

Membership No.: 513079

Place: Bhiwadi

Date: 01st September , 2023

UDIN: 23513079BGWCN17917

Annexure I to Independent Auditors' Report (Referred to in paragraph 1 under the heading of Report on other legal & Regulatory requirement in our report of even date)

On the basis of such checks as we considered appropriate and according to the information and explanation given to us during the course of our audit, we report that

(a) A) The Company has maintained its records regarding Property, Plant and Equipment in list form only.

B) The company do not have any intangible assets.

(b) The Property, Plant and Equipment have been physically verified by the management at the reasonable intervals, which in our opinion, is considered reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of an examination of the records of the Company, the company has not purchased any immovable property.

d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year.

e) No proceedings have been initiated or are pending against the company as at 31st March, 2022 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

a) Physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. There are no discrepancies of 10% or more in the aggregate for each class of inventory and have been properly dealt with in the books of account.

b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate at any point of time during the year, from banks or financial institutions on the basis of security of current assets. The quarterly statement or returns filed by the company with such banks have not been made available to us.

During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, Reporting under clause 3(iii)(a) to 3(iii)(f) is not applicable.

According to the information and explanation given to us the Company has not granted any loans/ investments/ guarantees, and security where in the provisions of section 185 and 186 of the Companies Act, 2013 are applicable.

The Company has not accepted deposits from public within the meaning of provisions of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013 and rules framed there under.

We have broadly reviewed the books of account maintained by the company pursuant to the rules made by the central government for the maintenance of cost records under section 148 of the companies act 2013 and are of the opinion that prime facie, the prescribed accounts and records have been maintained.

(a) On the basis of our examination of the records of the Company, provident fund, employees' state insurance, income tax, Goods and Service Tax, duty of customs and other applicable undisputed statutory dues have generally been deposited regularly with the appropriate authorities except delays in few cases and there are no arrears of outstanding statutory dues as at the last day of the financial year concerned, for a period of more than six months from the date they became payable.

(b) There are no statutory dues on the company which has not been deposited on account of any dispute.

There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

c) According to the information and explanation given to us & records examined by us term loans taken during the year has been utilized for the respective purpose.

d) On an overall examination of the financial statements of the company Funds raised on short term basis have prima facie, not been used during the year for long term purpose by the company.

e) The company does not have any subsidiaries, associates or joint ventures and hence reporting under clause 3(ix)(e) and 3(ix)(f) of the order is not applicable.

a) According to the information and explanation given to us & records examined by us, The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) is not applicable.

b) The company has made private placement of shares under review and the requirement of section 42 of the companies act 2013 have been

complied with and according to information and explanations given to us the amount raised have been used for the purposes for which the funds were raised.

a) According to the information and explanation given to us, no fraud by the Company or on the company has been noticed or reported during the year.

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

c) As represented to us by the management, The company is not mandated to have a whistle blower mechanism in accordance with the provisions of Companies Act, 2013. Further, There are no whistle blower complaints received by the company during the year.

The Company is not a Nidhi Company as prescribed under Section 406 of the Act. Accordingly, paragraph 3(xii) of the Order is not applicable.

According to the information and explanation given to us the items/products in which transactions are made with the related parties under section 188 of the Act are of exclusive nature (not transaction with other parties and not available in open market) hence Arm Length Price could not be ascertained. Further being a private limited company, section 177 of the Act is not applicable.

a) & b) In our opinion and based on our examination, As appointment of Internal Auditor is not mandated under the Companies Act, 2013. Hence, No Internal Auditor is appointed. However, The Internal controls of the company commensurate with the size and nature of its business.

According to the information and explanation given to us the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the Order is not applicable.

a) The Company is not required to be registered under Section 45 IA of the Reserve Bank of India Act, 1934. Hence, Reporting under clause 3(xvi)(a), (b) and (c) of the order is not applicable.

b) The company does not belong to any group of companies and hence reporting under clause 3(xvi)(d) of the order is not applicable.

The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

There are no issues, concerns raised by previous auditors.

On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. we further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

The company is not covered under the provisions of section 135 of the Companies Act 2013 and hence reporting under clause 3(xx)(a) and 3(xx)(b) is not applicable.

The company is not required to prepare consolidated financial statements and hence reporting under clause 3(xxi) of the Order is not applicable.

For AMG & Associates
Chartered Accountants
Firm Registration No.: 022662N

(Ashwani Madan)
Partner
Membership No.: 513079
Place: Bhiwadi
Date: 01st September 2023
UDIN: 23513079BGWCN17917

[400500] Disclosures - Secretarial audit report

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

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	553.21	495.11	
Reserves and surplus	2,048.38	495.57	
Total shareholders' funds	2,601.59	990.68	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	809.58	740.28	
Deferred tax liabilities (net)	30.19	12.6	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	839.77	752.88	
Current liabilities [Abstract]			
Short-term borrowings	1,111.51	371.85	
Trade payables	922.97	627.19	
Other current liabilities	22.21	20	
Short-term provisions	120.65	56.97	
Total current liabilities	2,177.34	1,076.01	
Total equity and liabilities	5,618.7	2,819.57	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	2,368.94	1,316.66	29.4
Intangible assets	0	0	
Total fixed assets	2,368.94	1,316.66	
Non-current investments	0	0	
Long-term loans and advances	14.52	2.96	
Total non-current assets	2,383.46	1,319.62	
Current assets [Abstract]			
Current investments	0	0	
Inventories	1,106.93	377.83	
Trade receivables	1,141.81	452.32	
Cash and bank balances	81.87	141.59	
Short-term loans and advances	238.47	215.73	
Other current assets	666.16	312.48	
Total current assets	3,235.24	1,499.95	
Total assets	5,618.7	2,819.57	

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	SATYA	DEEPAK
Last name of director	CHAUDHARY	CHAUDHARY
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	08823658	00074249
Date of signing of financial statements by director	01/09/2023	01/09/2023

[100400] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	498.46	291.66	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	221.75	71.06	
Other adjustments to reconcile profit (loss)	0.24	-264.77	
Total adjustments to profit (loss)	221.99	-193.71	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-729.1	-356.59	
Adjustments for decrease (increase) in trade receivables	-689.48	-452.32	
Adjustments for decrease (increase) in other current assets	-376.42	-490.76	
Adjustments for increase (decrease) in trade payables	295.79	615.91	
Adjustments for increase (decrease) in other current liabilities	65.89	76.51	
Total adjustments for working capital	-1,433.32	-607.25	
Total adjustments for reconcile profit (loss)	-1,211.33	-800.96	
Net cash flows from (used in) operations	-712.87	-509.3	
Interest paid	-127.09	-18.28	
Interest received	-0.55	-0.14	
Income taxes paid (refund)	62.44	37.45	
Net cash flows from (used in) operating activities before extraordinary items	-648.77	-528.61	
Net cash flows from (used in) operating activities	-648.77	-528.61	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	17	0	
Purchase of tangible assets	1,291.28	1,358.33	
Interest received	0.53	0.14	
Other inflows (outflows) of cash	-11.56	-2.96	
Net cash flows from (used in) investing activities before extraordinary items	-1,285.31	-1,361.15	
Net cash flows from (used in) investing activities	-1,285.31	-1,361.15	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	1,192.48	1,016.66	
Proceeds from borrowings	808.97	1,042.12	
Interest paid	127.09	18.28	
Net cash flows from (used in) financing activities before extraordinary items	1,874.36	2,040.5	
Net cash flows from (used in) financing activities	1,874.36	2,040.5	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-59.72	150.74	
Net increase (decrease) in cash and cash equivalents	-59.72	150.74	
Cash and cash equivalents cash flow statement at end of period	81.87	141.59	-9.15

[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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	Deepak Choudhary	Deepak Choudhary	Satya Choudhary	Satya Choudhary
PAN of shareholder	AEWPC8920R	AEWPC8920R	AQEPS4109C	AQEPS4109C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 2,68,87,230	[shares] 2,68,87,230	[shares] 1,81,12,230	[shares] 1,81,12,230
Percentage of shareholding in company	48.60%	54.30%	32.74%	36.60%

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]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 6,00,00,000	[shares] 6,00,00,000		[shares] 6,00,00,000
Value of shares authorised	600	600		600
Number of shares issued	[shares] 5,53,21,353	[shares] 4,95,11,405		[shares] 5,53,21,353
Value of shares issued	553.21	495.11		553.21
Number of shares subscribed and fully paid	[shares] 5,53,21,353	[shares] 4,95,11,405		[shares] 5,53,21,353
Value of shares subscribed and fully paid	553.21	495.11		553.21
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] 5,53,21,353	[shares] 4,95,11,405		[shares] 5,53,21,353
Total value of shares subscribed	553.21	495.11		553.21
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,53,21,353	[shares] 4,95,11,405		[shares] 5,53,21,353
Value of shares called	553.21	495.11		553.21
Value of shares paid-up	553.21	495.11		553.21
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 in other private placement	[shares] 58,09,948	[shares] 4,84,11,405		[shares] 58,09,948
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
Total aggregate number of shares issued during period	[shares] 58,09,948	[shares] 4,84,11,405		[shares] 58,09,948
Total increase (decrease) in number of shares outstanding	[shares] 58,09,948	[shares] 4,84,11,405		[shares] 58,09,948
Number of shares outstanding at end of period	[shares] 5,53,21,353	[shares] 4,95,11,405	[shares] 11,00,000	[shares] 5,53,21,353
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 other private placement issue during period	58.1	484.11		58.1
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
Total aggregate amount of increase in share capital during period	58.1	484.11		58.1
Total increase (decrease) in share capital	58.1	484.11		58.1
Share capital at end of period	553.21	495.11		553.21
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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Redemption of preference shares explanatory [TextBlock]	Textual information (24) [See below]			

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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			EQUITY	EQUITY
Number of shares authorised	[shares] 6,00,00,000		[shares] 6,00,00,000	[shares] 6,00,00,000
Value of shares authorised	600		600	600
Number of shares issued	[shares] 4,95,11,405		[shares] 5,53,21,353	[shares] 4,95,11,405
Value of shares issued	495.11		553.21	495.11
Number of shares subscribed and fully paid	[shares] 4,95,11,405		[shares] 5,53,21,353	[shares] 4,95,11,405
Value of shares subscribed and fully paid	495.11		553.21	495.11
Number of shares subscribed but not fully paid	[shares] 0		[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0		0	0
Total number of shares subscribed	[shares] 4,95,11,405		[shares] 5,53,21,353	[shares] 4,95,11,405
Total value of shares subscribed	495.11		553.21	495.11
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,95,11,405		[shares] 5,53,21,353	[shares] 4,95,11,405
Value of shares called	495.11		553.21	495.11
Value of shares paid-up	495.11		553.21	495.11
Par value per share			[INR/shares] 1	[INR/shares] 1
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 in other private placement	[shares] 4,84,11,405		[shares] 58,09,948	[shares] 4,84,11,405
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
Total aggregate number of shares issued during period	[shares] 4,84,11,405		[shares] 58,09,948	[shares] 4,84,11,405
Total increase (decrease) in number of shares outstanding	[shares] 4,84,11,405		[shares] 58,09,948	[shares] 4,84,11,405
Number of shares outstanding at end of period	[shares] 4,95,11,405	[shares] 11,00,000	[shares] 5,53,21,353	[shares] 4,95,11,405
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 other private placement issue during period	484.11		58.1	484.11
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
Total aggregate amount of increase in share capital during period	484.11		58.1	484.11
Total increase (decrease) in share capital	484.11		58.1	484.11
Share capital at end of period	495.11	11	553.21	495.11
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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Disclosure of classes of share capital [Table]

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2021
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] 11,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	11

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]		
Redemption of preference shares explanatory [TextBlock]	Textual information (25) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

Textual information (24)

Redemption of preference shares explanatory [Text Block]

Note 2
Share
capital

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Authorised		
6,00,00,000 equity shares of Rs.1 each	600.00	600.00
	600.00	600.00
Issued , Subscribed & Fully paid up		
55321353 equity shares of Rs.1 each	553.21	495.11
Total	553.21	495.11

a) Reconcillation of number of shares

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Number of Shares		
Equity shares		
2022-23	2021-22	
Opening balance	49511405	1100000
Issued during the year 5809948	48411405	
Closing balance	5,53,21,353	4,95,11,405

b) Rights, preference and restrictions attached to shares

Equity shares

The company has one class of equity shares having a par value of Rs.1 each. Each shareholder is eligible for one vote per share held

The dividend if any proposed by the Board of Directors is Subject to the approval of the shareholders in the ensuing Annual General

Meeting. 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

c) Shares held by holding company and its subsidiaries and associates

d) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Particulars	As at 31st March , 2023 Number of shares & %	As at 31 March, 2022 Number of shares & %
Equity shares		
Satya Choudhary	1,81,12,230	1,81,12,230
	32.74%	36.6%
Deepak Choudhary	2,68,87,230	2,68,87,230
	48.60%	54.3%

e) Details of shares held by promoters

No. of Shares

No. of

%

Promoter Name	held as on 31.03.2023	% of Total Shares	Shares held as on 31.03.2022	% of Total Shares	Change during the year 2021-22
1. Satya Chaudhary	1,81,12,230	32.74%	1,81,12,230	36.58%	-0.04
2. Deepak Chaudhary	2,68,87,230	48.60%	2,68,87,230	54.31%	0.06

Textual information (25)

Redemption of preference shares explanatory [Text Block]

Note 2
Share
capital

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Authorised		
6,00,00,000 equity shares of Rs.1 each	600.00	600.00
	600.00	600.00
Issued , Subscribed & Fully paid up		
55321353 equity shares of Rs.1 each	553.21	495.11
Total	553.21	495.11

a) Reconcillation of number of shares

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Number of Shares		
Equity shares		
2022-23	2021-22	
Opening balance	49511405	1100000
Issued during the year 5809948	48411405	
Closing balance	5,53,21,353	4,95,11,405

b) Rights, preference and restrictions attached to shares

Equity shares

The company has one class of equity shares having a par value of Rs.1 each. Each shareholder is eligible for one vote per share held

The dividend if any proposed by the Board of Directors is Subject to the approval of the shareholders in the ensuing Annual General

Meeting. 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

c) Shares held by holding company and its subsidiaries and associates

d) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Particulars	As at 31st March , 2023 Number of shares & %	As at 31 March, 2022 Number of shares & %
Equity shares		
Satya Choudhary	1,81,12,230	1,81,12,230
	32.74%	36.6%
Deepak Choudhary	2,68,87,230	2,68,87,230
	48.60%	54.3%

e) Details of shares held by promoters

No. of Shares

No. of

%

Promoter Name	held as on 31.03.2023	% of Total Shares	Shares held as on 31.03.2022	% of Total Shares	Change during the year 2021-22
1. Satya Chaudhary	1,81,12,230	32.74%	1,81,12,230	36.58%	-0.04
2. Deepak Chaudhary	2,68,87,230	48.60%	2,68,87,230	54.31%	0.06

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Securities premium account [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	418.43	241.61		0
Other additions to reserves	1,134.38	522.54		1,134.38
Total additions to reserves	1,552.81	764.15		1,134.38
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0		0
Transfer to general reserve	0	0		0
Total appropriations for dividend, dividend tax and general reserve	0	0		0
Appropriation towards bonus shares	0	-264.77		0
Total changes in reserves	1,552.81	1,028.92		1,134.38
Reserves at end of period	2,048.38	495.57	-3.81	1,392.15

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Securities premium account [Member]		Surplus [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 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	0		418.43	241.61
Other additions to reserves	522.54		0	0
Total additions to reserves	522.54		418.43	241.61
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Appropriation towards bonus shares	-264.77		0	0
Total changes in reserves	787.31		418.43	241.61
Reserves at end of period	257.77	0	656.23	237.8

Statement of changes in reserves [Table]**..(3)**

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2021
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	-3.81

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

	01/04/2022 to 31/03/2023
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (26) [See below]

Textual information (26)

Disclosure of notes on reserves explanatory [Text Block]

Note 3 Reserves and Surplus

	Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
a)	Securities Premium		
	Opening Balance	257.77	-
	Add: Received during the year	1,134.38	522.54
	Total	1,392.15	522.54
b)	Profit & loss Account		
	Opening balance	237.80	- 3.81
	Add: Profit/Loss for the period	418.43	241.61
	Total	656.23	237.80
	Grand Total	2,048.38	760.34
	Less: Bonus Shares Issued	-	264.77
	Total	2,048.38	495.57

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

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	614.83	509.53	194.75	230.75
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	614.83	509.53	614.83	509.53
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Loans and advances from related parties [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	614.83	509.53	194.75	230.75
Nature of security [Abstract]				
Nature of security	as defined in the note 4	as defined in the note 4		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Loans and advances from directors [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	194.75	230.75	971.23	279.57
Nature of security [Abstract]				
Nature of security				
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	140.28	92.28	971.23	279.57
Nature of security [Abstract]				
Nature of security			refer note 5	refer note 5
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Long-term maturities of finance lease obligations [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2023	31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	140.28	92.28
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

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

	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (27) [See below]

Textual information (27)

Disclosure of notes on borrowings explanatory [Text Block]

Note 4 Long
Term Borrowing

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Long Term Borrowing		
Secured	-	-
Term Loan from Punjab National Bank (refer note 1 below)	614.83	509.53
Loan from Directors and Relatives	194.75	230.75
	809.58	740.28

Note1

Secured against hypothecation of Plant and Machinery purchased and Equitable

Mortgage of Land and Building at Plot no A-56 Bhagat Singh Colony Bhiwadi

Tehsil Tijara Distt Alwar 301019, Plot no J-974 Riico Industrial Area Chopanki Bhiwadi

,L Bungalow Ashiana Gulmohar Park Bhiwadi, Plot no G1-1010 Phase III Riico Industrial

Bhiwadi, Appartment no H-12 (102) 1st Floor Category C Building no H Essel Tower

M G Road Sector 28 Gurugram)

Note 5 Short
Term Borrowing

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
-------------	--	--

Cash Credit Limit from Punjab National Bank	971.23	279.57
(Secured against hypothecation of Plant and Machinery purchased and Equitable Mortgage of Land and Building at Plot no A-56 Bhagat Singh Colony Bhiwadi Tehsil Tijara Distt Alwar 301019, Plot no J-974 Riico Industrial Area Chopanki Bhiwadi ,L Bungalow Ashiana Gulmohar Park Bhiwadi, Plot no G1-1010 Phase III Riico Industrial Bhiwadi, Appartment no H-12 (102) 1st Floor Category C Building no H Essel Tower M G Road Sector 28 Gurugram)		
Current Maturities of Long Term Loans	140.28	92.28
Total	1,111.51	371.85

[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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	1,291.27	1,358.32		1,291.27	1,358.32	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-221.75	-71.06				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	17.24	0		18.97	0	
Total disposals tangible assets	17.24	0		18.97	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,052.28	1,287.26		1,272.3	1,358.32	
Tangible assets at end of period	2,368.94	1,316.66	29.4	2,660.02	1,387.72	29.4

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]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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				1,236.55	1,347.03	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	221.75	71.06		-213.23	-69.88	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	1.73	0		17.24	0	
Total disposals tangible assets	1.73	0		17.24	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	220.02	71.06		1,006.08	1,277.15	
Tangible assets at end of period	291.08	71.06	0	2,312.63	1,306.55	29.4

Disclosure of tangible assets [Table]

..(3)

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]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	1,236.55	1,347.03				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				213.23	69.88	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	18.97	0		1.73	0	
Total disposals tangible assets	18.97	0		1.73	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,217.58	1,347.03		211.5	69.88	
Tangible assets at end of period	2,594.01	1,376.43	29.4	281.38	69.88	0

Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	1,236.55	1,347.03		1,236.55	1,347.03	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-213.23	-69.88				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	17.24	0		18.97	0	
Total disposals tangible assets	17.24	0		18.97	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	1,006.08	1,277.15		1,217.58	1,347.03	
Tangible assets at end of period	2,312.63	1,306.55	29.4	2,594.01	1,376.43	29.4

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Other plant and equipment [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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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				19.42	0	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	213.23	69.88		-2.15	0	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	1.73	0		0	0	
Total disposals tangible assets	1.73	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	211.5	69.88		17.27	0	
Tangible assets at end of period	281.38	69.88	0	17.27	0	0

Disclosure of tangible assets [Table]

..(6)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	19.42	0				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				2.15	0	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	19.42	0		2.15	0	
Tangible assets at end of period	19.42	0	0	2.15	0	0

Disclosure of tangible assets [Table]

..(7)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	19.42	0		19.42	0	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-2.15	0				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	17.27	0		19.42	0	
Tangible assets at end of period	17.27	0	0	19.42	0	0

Disclosure of tangible assets [Table]

..(8)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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				18.07	6.83	
Acquisitions through business combinations tangible assets				0	0	
Depreciation tangible assets	2.15	0		-3.11	-0.63	
Impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0		0	0	
Revaluation increase (decrease) tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers				0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets				0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	2.15	0		14.96	6.2	
Tangible assets at end of period	2.15	0	0	21.16	6.2	0

Disclosure of tangible assets [Table]

..(9)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	18.07	6.83				
Acquisitions through business combinations tangible assets	0	0				
Depreciation tangible assets				3.11	0.63	
Impairment loss recognised in profit or loss tangible assets				0	0	
Reversal of impairment loss recognised in profit or loss tangible assets				0	0	
Revaluation increase (decrease) tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0				
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0				
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	18.07	6.83		3.11	0.63	
Tangible assets at end of period	24.9	6.83	0	3.74	0.63	0

Disclosure of tangible assets [Table]

..(10)

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]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	17.23	4.46		17.23	4.46	
Acquisitions through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	-3.26	-0.55				
Impairment loss recognised in profit or loss tangible assets	0	0				
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				
Revaluation increase (decrease) tangible assets	0	0		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0		0	0	
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0		0	0	
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	13.97	3.91		17.23	4.46	
Tangible assets at end of period	17.88	3.91	0	21.69	4.46	0

Disclosure of tangible assets [Table]

..(11)

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]	Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	3.26	0.55	
Impairment loss recognised in profit or loss tangible assets	0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0	0	
Total other adjustments tangible assets	0	0	
Total changes in tangible assets	3.26	0.55	
Tangible assets at end of period	3.81	0.55	0

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]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets					as per companies act, 2013	as per companies act, 2013
Useful lives or depreciation rates tangible assets					as per companies act, 2013	as per companies act, 2013

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Vehicles [Member]		Motor vehicles [Member]		Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets			as per companies act, 2013	as per companies act, 2013	as per companies act, 2013	as per companies act, 2013
Useful lives or depreciation rates tangible assets			as per companies act, 2013	as per companies act, 2013	as per companies act, 2013	as per companies act, 2013

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	as per companies act, 2013	as per companies act, 2013
Useful lives or depreciation rates tangible assets	as per companies act, 2013	as per companies act, 2013

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

	01/04/2022 to 31/03/2023
Disclosure of notes on tangible assets explanatory [TextBlock]	Textual information (28) [See below]

Textual information (28)

Disclosure of notes on tangible assets explanatory [Text Block]

Amount Rs. In Lacs

Property, Plant and Equipment
Gross block

Accumulated depreciation and impairment

Net block

Balance
as at
1 April, 2022
Additions
Disposals
Balance
as at
31st March, 2023
Balance
as at
1 April, 2022
Depreciation / amortisation expense for the year
Eliminated on Disposal of Assets
Balance
as at
31 Mar, 2023
Amount Trf to Retained Earnings
Balance
as at
31 Mar, 2023
Balance
as at
31 March, 2022

(a) Plant, Machinery and Equipment
1,376.43
1,236.55
18.97
2,594.01

69.88

213.23

1.73

281.38

2,312.64

1,306.55

(b) Office Equipments

6.83

18.07

24.90

0.63

3.11

3.74

21.17

6.20

(c) Vehicle

19.42

19.42

2.15

2.15

17.27

(d) Computers

4.46

17.23

21.69

0.55

3.26

3.81

17.88

3.91

TOTAL

1,387.73

1,291.28

18.97

2,660.03

71.06

221.75

1.73

291.08

2,368.96

1,316.66

Previous year

29.40

1,358.33

1,387.73

0.00

71.06

0.00

71.06

1,316.66

29.40

[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]	
	31/03/2023	31/03/2022
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

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

	31/03/2023	31/03/2022
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	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

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

	31/03/2023	31/03/2022
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**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]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,106.93	377.83	695.27	303.01
Mode of valuation			Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	111.05	46.61	300.61	28.21
Mode of valuation	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value	Valued at lower of cost and net realisable value

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]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	1,141.81	452.32	1,141.81	452.32
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,141.81	452.32	1,141.81	452.32
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2023	31/03/2022
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 employee insurance scheme	1.61	0.94
Provision other employee related liabilities	29.84	11.9
Total provisions for employee benefits	31.45	12.84
Provision for corporate tax [Abstract]		
Provision for current tax	62.44	37.45
Provision for other tax	9.9	2.89
Total provision for corporate tax	72.34	40.34
CSR expenditure provision	0	0
Other provisions	16.86	3.79
Total provisions	120.65	56.97

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]	
	Security deposits [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
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	14.52	2.96	238.47	215.73
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	14.52	2.96	238.47	215.73
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]				
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (29) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Expenses Payable Audit fees Payable	Expenses Payable Audit fees Payable
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
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Advance received from customers	22.21	20
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	22.21	20
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	7.5	7.5
Other balances with banks	67.93	132.98
Total balance with banks	75.43	140.48
Cash on hand	6.44	1.11
Total cash and cash equivalents	81.87	141.59
Total cash and bank balances	81.87	141.59
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
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (30) [See below]	
Other current assets, others	666.16	312.48
Total other current assets	666.16	312.48

Textual information (29)

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

Note 6 Trade Payables

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Outstanding for more than 1 year	-	-
Others		
Trade Payable for Raw Material	867.65	420.32
Trade Payable for Plant & Machinery	55.32	206.87
Total	922.97	627.19

Note 6.1a Trade Payable ageing schedule as on 31st March 2023

Particulars	Outstanding for following periods from due date of payment			
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years
i) MSME				
ii) Others	900.44	22.53		
iii) Disputed Dues- MSME				
iv) Disputed Dues- Others				
				Total
				922.97

Note 6.1b Trade Payable ageing schedule as on 31st March 2022

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
i) MSME					
ii) Others	627.11	0.08			627.19
iii) Disputed Dues- MSME					
iv) Disputed Dues- Others					

Note 7 Other Current Liabilities

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Advance from Customers	22.21	20.00
Total	22.21	20.00

Note 8 Short-Term Provisions

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Audit fees Payable	0.50	0.42
Employee Related Liabilities	29.84	11.90
Provision for Current Tax	62.44	37.45
TDS Payable	9.07	2.04
GST Payable	0.83	0.85

EPF and ESI Payable	1.61	0.94
Expenses Payable	16.36	3.37
Total	120.65	56.97

Note 10 Long-term loans and advances

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
	-	-
Security Deposit	14.52	2.96
Total	14.52	2.96

Note 11 Inventories

(Valued at lower of cost and net realisable value)

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Raw material, Consumable and packing Material	695.27	303.01
Finished Goods	300.61	28.21
Semi Finished Goods	111.05	46.61
Total	1,106.93	377.83

Note 12 Trade Receivable

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
-------------	--	--

Trade Receivable	-	-
Outstanding for more than 6 months	10.74	-
Others	-	-
Unsecured considered Good	1,131.06	452.32
Total	1,141.81	452.32

Note 12.1a: Trade Receivable Ageing Schedule as on 31.03.2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years
i) Undisputed Trade receivables - considered good	1,131.06	10.74			
ii) Undisputed Trade receivables - considered doubtful					
iii) Disputed Trade receivables - considered good					
iv) Disputed Trade receivables considered doubtful					

Note 12.1b: Trade Receivable Ageing Schedule as on 31.03.2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 6 Months	6 Months - 1 Year	1-2	2-3	More than 3

Years Years Years

i) Undisputed Trade
receivables - considered
good 452.32

ii) Undisputed Trade
receivables - considered
doubtful

iii) Disputed Trade
receivables - considered
good

iv) Disputed Trade
receivables considered
doubtful

Note 13 Cash and cash equivalents

	Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
a)	Cash-in-Hand		
	Cash Balance	6.44	1.11
	Sub Total (a)	6.44	1.11
b)	Balances with Banks		
	Punjab National Bank	67.93	132.97
	Sub Total (b)	67.93	132.97
c)	Other Bank balances		
	Fixed deposit with bank	7.50	7.50
	Sub Total (c)	7.50	7.50
	Total [a + b + c]	81.87	141.59

Note 14 Short-term

loans and advances

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Advance to Suppliers	238.47	215.73
Total	238.47	215.73

Note 15 Other current assets

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
GST Receivable	595.84	297.96
Advance Income Tax	59.00	13.00
TDS and TCS Recievable	1.72	0.32
Interest Recievable	0.53	0.13
Prepaid Expenses	5.50	0.97
Advance to Staff	3.58	0.10
Total	666.16	312.48

Textual information (30)

Disclosure of notes on other current assets explanatory [Text Block]**Note 15 Other current assets**

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
GST Receivable	595.84	297.96
Advance Income Tax	59.00	13.00
TDS and TCS Recievable	1.72	0.32
Interest Recievable	0.53	0.13
Prepaid Expenses	5.50	0.97
Advance to Staff	3.58	0.10
Total	666.16	312.48

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (31) [See below]	
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

Textual information (31)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note no 26

S. No.	Particulars	Year Ended March 31, 2023	Year Ended March 31, 2022	% change	Reason for Variance(More than 25%)
I	Current Ratio (Current Assets/Current Liabilities)			na	
	Current Assets:-	3,235.23	1,499.94		
	Inventories	1,106.93	377.83		
	Trade receivables	1,141.81	452.32		
	Cash and bank balances	81.87	141.59		
	Short-term loans and advances	238.47	215.73		
	Other current assets	666.16	312.48		
	Current Liabilities:-	2,177.34	1,076.01		
	Short Term Borrowings	1,111.51	371.85		
	Trade payables	922.97	627.19		
	Other current liabilities	22.21	20.00		
	Short-term provisions	120.65	56.97		
Current Ratio	1.49	1.39	6.59		

II	Debt Equity Ratio [Total Debt/Shareholder's Equity]	Due to increase in capital and reserves		
		2022	2021	Change
	Debt:-	1,921.09	1,112.12	
	Long term Borrowings	809.58	740.28	
	Short Term Borrowings	1,111.51	371.85	
	Shareholders Equity:-	2,601.59	990.68	
	Share Capital	553.21	495.11	
	Reserve & Surplus	2,048.38	495.57	
	Debt Equity Ratio	0.74	1.12	-34.22
III	Debt Service Coverage Ratio [Earnings available for Debt/Debt Service]	Due to repayments of term loans		
		2022	2021	Change
	Earning Available for Debt Service:-	784.51	381.00	
	Net Profit (Earning before tax)	498.46	291.66	
(+)	Depreciation	221.75	71.06	
(+)	Interest on Term and Unsecured Loan during the year	64.54	18.28	
(-)	Profit/(Loss) on sale of PPE	-0.24	-	

			Debt Service:-	192.82	18.28
			Interest on term and unsecured loan	64.54	18.28
(+)			Principal Repayments of Term and Unsecured Loan during the year	128.28	-
Debt Service Coverage Ratio	4.07	20.84	-80.48		
IV	Return on Equity (ROE) [Net Profit After Tax/Shareholder's Fund]				Due to Increase in capital and reserves
			Net Profit After Tax	418.43	241.61
			Net profits After Taxes	418.43	241.61
			Shareholders Fund	2,601.59	990.68
			Share Capital	553.21	495.11
(+)			Reserve & Surplus	2,048.38	495.57
Return on Equity		0.16	0.24	-34.05	
V	Inventory Turnover Ratio [T/o from Sale of Products/Average Inventory]			na	
			Turnover from Sale of Products	4,915.06	1,623.30

			Average Inventory:-	742.38	199.53
			Opening Inventory	377.83	21.24
	(+)		Closing Inventory	1,106.93	377.83
Inventory Turnover Ratio	6.62	8.14	-18.62		
VI	Trade Receivables turnover ratio [Revenue from Operations/Average Trade Receivable]			na	
				4,915.06	1,623.30
			Revenue from Operations	4,915.06	1,623.30
			Average of Trade Receivable:-	797.06	226.16
			Opening Balance of Trade Receivable	452.32	-
	(+)		Closing Balance of Trade Receivable	1,141.81	452.32
Trade Receivable Turnover Ratio	6.17	7.18	-14.09		
VII	Trade payables turnover ratio [Total Purchase/Average Trade Payable]				na
			Total Purchase:-	3,709.58	1,349.63

				3,709.58	1,349.63
				-	-
			Closing Balance of Trade Payable (Average):-	775.08	319.24
			Opening Balance of Trade Payable	627.19	11.28
	(+)		Closing Balance of Trade Payable	922.97	627.19
Trade Payable Turnover Ratio	4.79	4.23		13.21	
VIII	Net capital turnover ratio [Revenue from Operations/Working Capital]				na
				4,915.06	1,623.30
			Revenue from Operations	4,915.06	1,623.30
				-	-
			Working Capital:-	1,057.89	423.94
			Current Assets	3,235.23	1,499.94
	(-)		Current Liabilities	2,177.34	1,076.01
Net capital turnover ratio	4.65	3.83		21.34	
					Due to

IX	Net profit ratio [Net Profit (after Tax)/Revenue from Operations]		increase in revenue	
		Net Profit after tax:-	418.43	241.61
		Revenue from Operations	4,915.06	1,623.30
			4,915.06	1,623.30
	Net Profit Ratio	0.09	0.15	-42.80
X	Return on Capital Employed [EBIT/Capital Employed]		na	
		Earning Before Interest & Tax :-	625.55	304.46
		Net Profit (After tax)	418.43	241.61
	(+)	Taxes	80.03	50.05
	(+)	Interest	127.09	12.80
		Capital Employed:-	4,552.87	2,115.41
	(+)	Shareholder's Fund	2,601.59	990.68
	(+)	Total Debt	1,921.09	1,112.12
	(+)	Deferred Tax Liability/(Assets)	30.19	12.60
	Return on Capital Employed	0.14	0.14	-4.54

XI	Return on Investment [Net Profit (After Tax)/(Share Capital+Securities Premium)]		na	
	Net Profit (After Tax)	418.43	241.61	
	Share Capital + Securities Premium	1,945.37	1,017.66	
Return on Investment		0.22	0.24	-9.41

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

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

	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block] DEEPAK HOUSEWARE & TOYS PRIVATE LIMITED

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES:

(a) Recognition of Income and Expenditure:

- (1) Revenue/income and costs/expenditure are generally accounted on accrual as they are earned or incurred
- (2) Sale of goods is recognized on transfer of significant risk and reward of ownership.

(b) Property, Plant and Equipment:-Property, Plant and Equipment are stated at their original Cost including incidental expenses relating to acquisition & installation less accumulated depreciation

(c) (1) Depreciation is charged on SLM method on the basis of useful life of the Property, Plant & Equipment on prorated basis. The Company has adopted useful life of fixed assets as given in Part 'C' of Schedule II of the Companies Act, 2013 in respect of all Property, Plant & Equipment.

(2) An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss is charged to the Statement of Profit & Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(d) Inventories:-

- (i) Inventories of consumable store and packing material are valued at cost.
- (ii) Semi-finished are valued at average cost.
- (iii) Raw Material- At cost.
- (iv) Finished Goods- At cost or Net realizable value whichever is lower

(e) Foreign Currency Transaction :- Foreign currency transactions are accounted for at the exchange rate prevailing on the transaction date. Monetary assets & liabilities related to foreign currency transactions remaining unsettled at the end of the year are translated at the year end rates. Gain or Loss arising on settlement of asset & liabilities have been charged to profit and loss account.

(f) Deferred Tax :- Deferred Tax is recognized, subject to the consideration of prudence on timely difference, being the difference between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent period.

Note 23: Related Party disclosures as per Accounting Standard - 18 are as Follow :

Related Parties and their relationships
Directors
<p>Deepak Chaudhary Satya Chaudhary Rahul Sachar</p> <p>Relatives of Directors</p> <p>Tarsem Lal</p>

Note: Related party relationship is as identified by the Company and relied upon by the Auditors.

Transactions with related parties

Nature of Transactions	2022-23	2021-22
Rent Paid to Relative of Director	Rs. 134.40 Lacs	Rs. 54.40 Lacs

Note 24: Segment Reporting

The Company is manufacturing Toys. The Company is a single Segment Company, which is manufacturing Toys. Accordingly the disclosure requirement as prescribed in the Accounting Standard (AS-17) on "Segment Reporting" specified under Section 133 of companies Act 2013 is not applicable on the Company.

Note 25: Auditor's Remuneration includes fees in respect of:

Amount in lacs Rs. Amount in Lacs Rs.

(i) Statutory Audit	0.30	(0.20)
(ii) Tax Audit	0.20	(0.10)
Taxes Extra		

Note 27:

27.1 EXPENDITURE IN FOREIGN CURRENCY Rs.94889194/-(Rs. 43568448)

27.2 Previous year's figures have been re-group re-arrange wherever necessary to confirm this years classification and in this schedule the same are appearing in brackets.

27.3 The figures are rounded off nearest to Lakhs.

In term of our report of even date.

For AMG & Associates

CHARTERED ACCOUNTANTS

(Ashwani Madan) (DEEPAK CHAUDHARY) (SATYA CHAUDHARY)
 PARTNER DIRECTOR DIRECTOR
 M.no 513079 DIN: 00074249 DIN: 08823658
 PLACE: BHIWADI
 DATED : 01 st September 2023

[201700] Notes - Government grants

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (33) [See below]

Textual information (33)**Disclosure of employee benefits explanatory [Text Block]****Note 19 Employee Benefit Expense**

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Wages and Salaries	485.87	73.75
ESIC Expenses	2.82	1.24
Conveyance and other allowance	9.00	
PF Expenses	5.78	2.41
House Rent Allowance	79.29	18.22
Overtime Expenses	14.66	7.07
Staff Welfare	1.47	2.64
Total	598.88	105.32

[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	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	TARSEM LAL	TARSEM LAL	Deepak Chaudhary	Deepak Chaudhary
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABAPL5000E	ABAPL5000E	AEWPC8920R	AEWPC8920R
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	RENT	RENT	REMUNERATION	REMUNERATION
Related party transactions [Abstract]				
Other related party transactions expense	134.4	54.4		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	21	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Satya Chaudhary	Satya Chaudhary
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AQEPS4109C	AQEPS4109C
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	15	0
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	418.43	241.61
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	418.43	241.61

[202800] Notes - Subsidiary information

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

	01/04/2022 to 31/03/2023
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
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

	01/04/2022 to 31/03/2023
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
Whether company has associates liquidated or sold during year	No

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

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

	01/04/2022 to 31/03/2023
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (34) [See below]		
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	81.87	141.59	-9.15
Total cash and cash equivalents	81.87	141.59	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	62.44	37.45	
Total income taxes paid (refund)	62.44	37.45	

Textual information (34)

Disclosure of cash flow statement explanatory [Text Block]

CASH FLOW STATEMENT FOR THE
YEAR ENDED 31ST MARCH 2023

CIN: U24294RJ1995PTC010098

	Particulars	March 31, 2023	March 31, 2022
		Amount (Rs. In lacs)	Amount (Rs.in Lacs)
	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before Tax and extraordinary items	498.46	291.66
A.	ADJUSTMENT FOR		
	Depreciation	221.75	71.06
	Interest Received	0.53	0.14
	Interest Paid	127.09	18.28
	Other Adjustments	0.24	-264.77
	Operating profit before working capital charges	847.00	116.09
	ADJUSTMENT FOR:		
	Trade and other receivables	-689.48	-452.32
	Inventories	-729.10	-356.59
	Other Short Term Loan & advances	-376.42	-490.76
	Trade & other Payables	295.79	615.91
	Other Current Liabilities	65.89	76.51

	Cash generated from operations	-586.33	-491.17
	Direct Taxes Paid	62.44	37.45
	Net Cash from operating activities	-648.77	-528.62
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Reduction in long term advances	-	-
	Increase in Security Deposits	-11.56	-2.96
	Purchase of Fixed Assets	-1,291.28	-1,358.33
	Sale of Fixed Assets	17.00	-
	Purchase of Shares	-	-
	Interest received	0.53	0.14
	Net cash received from investing activities	-1,285.30	-1,361.15
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Long Term Borrowings	69.30	670.28
	Proceeds/(Repayment) from Short term borrowings	739.66	371.85
	Share Capital and Securities Premium received	1,192.48	1,016.66
	Interest paid	-127.09	-18.28
	Net cash inflow/(outflow) from financing activities	1,874.36	2,040.50
	Net cash increase/(Decrease) in cash and cash equivalents (A+B+C)	-59.72	150.74
	Cash & Cash Equivalants (Opening)	141.59	-9.15

Cash & Cash Equivalants (Closing)*	81.87	141.59
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Note to cash flow statement:

The cash flow statement prepared on basis of indirect method.

Cash and Cash Equivalents consist of cash on hand and balance with banks

Cash and Cash Equivalents included in the cash flow statement comprise the following:

Balance Sheet Amount

Cash on Hand	6.44	1.11
--------------	------	------

balance with banks:

-Current Accounts	67.93	132.97
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-Fixed Deposit	7.50	7.50
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	81.87	141.59
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In Terms of our report of even date

For AMG & Associates

Chartered Accountants

(Ashwani Madan)

Deepak
Chaudhary

Satya
Chaudhary

Partner

DIRECTOR

DIRECTOR

M.S. No.513079

DIN:
00074249

DIN:
08823658

Date: 01st September 2023

[100200] Statement of profit and loss

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	4,915.06	1,623.3
Revenue from sale of services	0	0
Total revenue from operations other than finance company	4,915.06	1,623.3
Total revenue from operations	4,915.06	1,623.3
Other income	54.77	7.09
Total revenue	4,969.83	1,630.39
Expenses [Abstract]		
Cost of materials consumed	3,317.33	1,067.86
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-336.84	-74.82
Employee benefit expense	598.88	105.32
Finance costs	131.22	22.37
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	221.75	71.06
Total depreciation, depletion and amortisation expense	221.75	71.06
CSR expenditure	0	0
Other expenses	539.03	146.94
Total expenses	4,471.37	1,338.73
Total profit before prior period items, exceptional items, extraordinary items and tax	498.46	291.66
Total profit before extraordinary items and tax	498.46	291.66
Total profit before tax	498.46	291.66
Tax expense [Abstract]		
Current tax	62.44	37.45
Deferred tax	17.59	12.6
Total tax expense	80.03	50.05
Total profit (loss) for period from continuing operations	418.43	241.61
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) for period before minority interest	418.43	241.61
Profit (loss) of minority interest	0	0
Total profit (loss) for period	418.43	241.61
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 12.08	[INR/shares] 12.08
Diluted earnings per equity share	[INR/shares] 12.08	[INR/shares] 12.08

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Disclosure of revenue from sale of products explanatory [TextBlock]	Textual information (35) [See below]	
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	4,915.06	1,623.3
Total revenue from sale of products	4,915.06	1,623.3
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (36) [See below]	
Interest income [Abstract]		
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0.53	0.14
Total interest income on long-term investments	0.53	0.14
Total interest income	0.53	0.14
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	23.55	4.04
Income government grants subsidies	30.69	2.41
Liabilities written off	0	-0.5
Total other non-operating income	54.24	6.95
Total other income	54.77	7.09
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (37) [See below]	
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	64.54	5.48
Interest expense long-term loans, others	4.13	4.09
Total interest expense long-term loans	68.67	9.57
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	62.55	12.8
Total interest expense short-term loans	62.55	12.8
Total interest expense	131.22	22.37
Total finance costs	131.22	22.37
Employee benefit expense [Abstract]		
Salaries and wages	485.87	73.75
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	5.78	2.41
Total contribution to provident and other funds	5.78	2.41
Employee medical insurance expenses	2.82	1.24
Staff welfare expense	1.47	2.64
Other employee related expenses	(A) 102.94	25.28
Total employee benefit expense	598.88	105.32
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	185.06	27.66
Rent	139.2	54.4
Repairs to building	0	0
Repairs to machinery	40.22	13.65
Insurance	2.42	0.45

Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	1.96	0.27
Printing stationery	6.95	1.35
Travelling conveyance	3.75	2.58
Legal professional charges	21.59	9.52
Safety security expenses	1.26	2.57
Directors sitting fees	0	0
Registration filing fees	12.85	2.13
Bank charges	2.82	1.2
Advertising promotional expenses	3.64	0.71
Cost repairs maintenance other assets	0.22	0.09
Cost transportation [Abstract]		
Cost freight	64.99	21.63
Cost other transporting	18.83	0
Total cost transportation	83.82	21.63
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.5	0.3
Total payments to auditor	0.5	0.3
Miscellaneous expenses	(B) 32.77	8.43
Total other expenses	539.03	146.94
Current tax [Abstract]		
Current tax pertaining to current year	62.44	37.45
Total current tax	62.44	37.45

Footnotes

(A)

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Conveyance and other allowance	9.00	
House Rent Allowance	79.29	18.22
Overtime Expenses	14.66	7.07

(B)

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Job Work	18.29	0.02
Testing and Calibration Expenses	2.82	3.97
General Expenses	3.45	0.81
Festival Expenses	1.90	0.67
Misc Expenses	0.39	1.95
Postage and Telegram	2.39	1.01
Interest on Income Tax ,TDS and GST	2.03	0.00
Loss on Sale of Fixed Assets	0.24	
Member and Subscription	1.28	

Textual information (35)

Disclosure of revenue from sale of products explanatory [Text Block]

Note 16 Revenue from operations

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Sale of Products	4,915.06	1,623.30
Total	4,915.06	1,623.30

Textual information (36)

Disclosure of notes on other income explanatory [Text Block]

Note 17 Other Income

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs.in Lacs)
Interest Subsidy Receivable	30.69	2.41
Misc Balances write off	-	0.50
Foreign Exchange Fluctuation	23.55	4.04
Interest Income	0.53	0.14
Total	54.77	7.09

Textual information (37)

Disclosure of notes on finance cost explanatory [Text Block]

Note 22 Finance Cost

Particulars	As at 31st March, 2023 Amount (Rs. In Lacs)	As at 31st March, 2022 Amount (Rs. In Lacs)
Interest :		
Interest to Bank		
On Term loan	64.54	5.48
On Cash Credit	62.55	12.80
Other Borrowing Costs	4.13	4.09
Total	131.23	22.37

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-336.84	-74.82
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-336.84	-74.82
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	4,915.06	1,623.3
Total domestic turnover goods, gross	4,915.06	1,623.3
Total revenue from sale of products	4,915.06	1,623.3
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (38) [See below]

Textual information (38)

Disclosure of revenue explanatory [Text Block]

(a) Recognition of Income and Expenditure:

- (1) Revenue/income and costs/expenditure are generally accounted on accrual as they are earned or incurred
- (2) Sale of goods is recognized on transfer of significant risk and reward of ownership.

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	S A T Y A CHAUDHARY	DEEPAK CHAUDHARY	RAHUL SACHAR
Director identification number of key managerial personnel or director	08823658	00074249	06543310
Date of birth of key managerial personnel or director	18/02/1962	05/03/1984	13/10/1987
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 1,81,12,230	[shares] 2,68,87,230	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	15	21	
Gross salary to key managerial personnel or director	15	21	0
Total key managerial personnel or director remuneration	15	21	0

[301000] Notes - Corporate social responsibility

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

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0