

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,301.5267	1,151.5267	1,077.3822
Reserves and surplus	3,796.28	3,122.91	
Money received against share warrants	0	0	
Total shareholders' funds	7,097.8067	4,274.4367	
Share application money pending allotment	0	0	
Deferred government grants	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	13.42	78.53	
Deferred tax liabilities (net)	60	62.5	
Foreign currency monetary item translation difference liability account	0	0	
Other long-term liabilities	1	1	
Long-term provisions	62.08	50.54	
Total non-current liabilities	136.5	192.57	
Current liabilities [Abstract]			
Short-term borrowings	7.12	1,120.3	
Trade payables	0	0	
Other current liabilities	961.82	231.71	
Short-term provisions	11.04	5.46	
Total current liabilities	979.98	1,357.47	
Total equity and liabilities	8,214.2867	5,824.4767	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	920.16	1,002.81	917.14
Producing properties	0	0	0
Intangible assets	5.15	5.15	5.15
Preproducing properties	0	0	0
Tangible assets capital work-in-progress	0	0	
Intangible assets under development or work-in-progress	0	0	
Total fixed assets	925.31	1,007.96	
Non-current investments	240.92	223.23	
Deferred tax assets (net)	0	0	
Foreign currency monetary item translation difference asset account	0	0	
Long-term loans and advances	0	0	
Other non-current assets	15.92	16.23	
Total non-current assets	1,182.15	1,247.42	
Current assets [Abstract]			
Current investments	0	0	
Inventories	44.22	50.77	
Trade receivables	657.73	1,528.92	
Cash and bank balances	2,764.28	1,518.76	
Short-term loans and advances	848.9	808.41	
Other current assets	2,717.0067	670.1967	
Total current assets	7,032.1367	4,577.0567	
Total assets	8,214.2867	5,824.4767	

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	919.9	506.76	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	88.53	124.13	
Adjustments for depreciation and amortisation expense	-95.36	93.91	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0	
Adjustments for unrealised foreign exchange losses gains	0	0	
Adjustments for dividend income	40.28	-0.07	
Adjustments for share-based payments	0	0	
Other adjustments for which cash effects are investing or financing cash flow	0	0	
Other adjustments to reconcile profit (loss)	0	0	
Other adjustments for non-cash items	0	-0.24	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0	
Total adjustments to profit (loss)	-47.11	217.87	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	6.55367	38.01	
Adjustments for decrease (increase) in trade receivables	871.19843	-755.5	
Adjustments for decrease (increase) in other current assets	-2,087.01119	-304.18	
Adjustments for increase (decrease) in trade payables	0	0	
Adjustments for increase (decrease) in other current liabilities	747.23223	-229.07	
Adjustments for provisions	0	0	
Total adjustments for working capital	-462.02686	-1,250.74	
Total adjustments for reconcile profit (loss)	-509.13686	-1,032.87	
Net cash flows from (used in) operations	410.76314	-526.11	
Dividends received	0	0	
Interest paid	0	0	
Interest received	0	0	
Income taxes paid (refund)	249.02303	138.08	
Other inflows (outflows) of cash	-1,113.18097	575.06	
Net cash flows from (used in) operating activities before extraordinary items	-951.44086	-89.13	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) operating activities	-951.44086	-89.13	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	0	0	
Cash flows used in obtaining control of subsidiaries or other businesses	0	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	0	
Other cash payments to acquire equity or debt instruments of other entities	0	0	
Other cash receipts from sales of interests in joint ventures	0	0	
Other cash payments to acquire interests in joint ventures	0	0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0	
Proceeds from sales of tangible assets	0	0.5	
Purchase of tangible assets	12.70836	179.83	
Proceeds from sales of intangible assets	0	0	
Purchase of intangible assets	0	0	

Cash advances and loans made to other parties	0	0	
Cash receipts from repayment of advances and loans made to other parties	0	0	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	0	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	0	
Dividends received	40.27878	-0.07	
Interest received	130.41365	-93.92	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-17.69485	-72.5	
Proceeds from government grants	0	0	
Net cash flows from (used in) investing activities before extraordinary items	140.28922	-345.82	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) investing activities	140.28922	-345.82	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	2,150	74.14	
Proceeds from issuing other equity instruments	0	0	
Proceeds from issuing debentures notes bonds etc	0	0	
Proceeds from borrowings	0	0	
Repayments of borrowings	65.11316	227.4	
Dividends paid	0	0	
Interest paid	0	0	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-6.83115	957.6	
Net cash flows from (used in) financing activities before extraordinary items	2,078.05569	804.34	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) financing activities	2,078.05569	804.34	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,266.90405	369.39	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	1,266.90405	369.39	
Cash and cash equivalents cash flow statement at end of period	2,764.28	1,518.76	1,149.38

[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]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	V. G. Jayaprakasan	V. G. Jayaprakasan	Sarala Jayaprakash	Sarala Jayaprakash
PAN of shareholder	AADPJ7497H	AADPJ7497H	ADDPJ5675J	ADDPJ5675J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 82,09,000	[shares] 82,09,000	[shares] 18,55,000	[shares] 18,55,000
Percentage of shareholding in company	71.29%	71.29%	16.11%	16.11%

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	0	0	
Revenue from sale of services	4,528.38	4,506.9	
Other operating revenues	0	0	
Excise duty	0	0	
Service tax collected	0	0	
Other duties taxes collected	0	0	
Total revenue from operations other than finance company	4,528.38	4,506.9	
Disclosure of revenue from operations for finance company [Abstract]			
Revenue from interest	0	0	
Revenue from other financial services	0	0	
Total revenue from operations finance company	0	0	
Total revenue from operations	4,528.38	4,506.9	
Other income	178.8	100.38	
Total revenue	4,707.18	4,607.28	
Expenses [Abstract]			
Cost of materials consumed	348.03	2,083.17	
Purchases of stock-in-trade	0	0	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
Employee benefit expense	870.56	689.69	
Finance costs	52.12	37.77	
Depreciation, depletion and amortisation expense [Abstract]			
Depreciation expense	95.36	93.91	
Amortisation expense	0	0	
Depletion expense	0	0	
Total depreciation, depletion and amortisation expense	95.36	93.91	
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0	
CSR expenditure	13.5	7.93	
Other expenses	2,407.71	1,188.05	
Total expenses	3,787.28	4,100.52	
Total profit before prior period items, exceptional items, extraordinary items and tax	919.9	506.76	
Prior period items before tax	0	0	
Exceptional items before tax	0	0	
Total profit before extraordinary items and tax	919.9	506.76	
Extraordinary items before tax	0	0	
Total profit before tax	919.9	506.76	
Tax expense [Abstract]			
Current tax	242.93	135.1	
Deferred tax	-2.49	-4.41	
Total tax expense	240.44	130.69	
Total profit (loss) for period from continuing operations	679.46	376.07	
Profit (loss) from discontinuing operations before tax	0	0	
Tax expense of discontinuing operations	0	0	
Total profit (loss) from discontinuing operation after tax	0	0	
Total profit (loss) for period before minority interest	679.46	376.07	
Profit (loss) of minority interest	0	0	
Share of profit (loss) of associates	0	0	
Total profit (loss) for period	679.46	376.07	376.07
Additional disclosure on discontinuing operations [Abstract]			

Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0	
Earnings per equity share [Abstract]			
Basic earning per equity share	[INR/shares] 5.9	[INR/shares] 3.35	
Diluted earnings per equity share	[INR/shares] 2.63	[INR/shares] 3.35	
Basic earning per equity share before extraordinary items	[INR/shares] 5.9	[INR/shares] 3.35	
Diluted earnings per equity share before extraordinary items	[INR/shares] 2.63	[INR/shares] 3.35	
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10	

Date: 30/09/2024

[100100] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,301.5267	1,151.5267	1,077.3822
Reserves and surplus	6,231.96	5,355.46	
Money received against share warrants	0	0	
Total shareholders' funds	9,533.4867	6,506.9867	
Share application money pending allotment	0	0	
Deferred government grants	0	0	
Minority interest	2.18	0	
Non-current liabilities [Abstract]			
Long-term borrowings	201.68	266.79	
Deferred tax liabilities (net)	59.92	62.5	
Foreign currency monetary item translation difference liability account	0	0	
Other long-term liabilities	1	1	
Long-term provisions	62.08	50.54	
Total non-current liabilities	324.68	380.83	
Current liabilities [Abstract]			
Short-term borrowings	7.12	1,120.3	
Trade payables	0	0	
Other current liabilities	1,016.78	270.25	
Short-term provisions	11.04	5.46	
Total current liabilities	1,034.94	1,396.01	
Total equity and liabilities	10,895.2867	8,283.8267	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	987.59	1,070.59	985.42
Producing properties	0	0	0
Intangible assets	238.47	238.46	238.46
Preproducing properties	0	0	
Tangible assets capital work-in-progress	0	0	
Intangible assets under development or work-in-progress	0	0	
Total fixed assets	1,226.06	1,309.05	
Non-current investments	2,621.72	2,415.18	
Deferred tax assets (net)	0	0	
Foreign currency monetary item translation difference asset account	0	0	
Long-term loans and advances	0	0	
Other non-current assets	15.92	16.23	
Total non-current assets	3,863.7	3,740.46	
Current assets [Abstract]			
Current investments	0	0	
Inventories	45.32	51.87	
Trade receivables	657.73	1,532.9	
Cash and bank balances	2,788.22	1,528.33	
Short-term loans and advances	804.54	760.15	
Other current assets	2,735.7767	670.1167	
Total current assets	7,031.5867	4,543.3667	
Total assets	10,895.2867	8,283.8267	

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	916.91	504.46	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	137.29	124.13	
Adjustments for depreciation and amortisation expense	95.71	94.4	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0	
Adjustments for unrealised foreign exchange losses gains	0	0	
Adjustments for dividend income	-40.28	-0.07	
Adjustments for share-based payments	0	0	
Other adjustments for which cash effects are investing or financing cash flow	0	0	
Other adjustments to reconcile profit (loss)	0	0	
Other adjustments for non-cash items	0	-0.24	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	204.03	192.97	
Total adjustments to profit (loss)	477.31	411.33	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	6.55	38.01	
Adjustments for decrease (increase) in trade receivables	0	0	
Adjustments for decrease (increase) in other current assets	-2,109.69	-299.29	
Adjustments for increase (decrease) in trade payables	875.18	-759.5	
Adjustments for increase (decrease) in other current liabilities	752.12	-363.97	
Adjustments for provisions	11.55	0	
Total adjustments for working capital	-464.29	-1,384.75	
Total adjustments for reconcile profit (loss)	13.02	-973.42	
Net cash flows from (used in) operations	929.93	-468.96	
Dividends received	0	0	
Interest paid	0	0	
Interest received	0	0	
Income taxes paid (refund)	249.73	2.98	
Other inflows (outflows) of cash	-1,113.18	575.06	
Net cash flows from (used in) operating activities before extraordinary items	-432.98	103.12	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) operating activities	-432.98	103.12	
Cash flows from used in investing activities [Abstract]			
Cash flows from losing control of subsidiaries or other businesses	0	0	
Cash flows used in obtaining control of subsidiaries or other businesses	0	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	0	
Other cash payments to acquire equity or debt instruments of other entities	0	0	
Other cash receipts from sales of interests in joint ventures	0	0	
Other cash payments to acquire interests in joint ventures	0	0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	0	
Proceeds from sales of tangible assets	0	0.5	
Purchase of tangible assets	12.8	179.83	
Proceeds from sales of intangible assets	0	0	
Purchase of intangible assets	0	0	

Cash advances and loans made to other parties	0	0	
Cash receipts from repayment of advances and loans made to other parties	0	0	
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	0	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	0	
Dividends received	-40.28	-0.07	
Interest received	-130.46	-93.92	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-206.53	-265.46	
Proceeds from government grants	0	0	
Net cash flows from (used in) investing activities before extraordinary items	-390.07	-538.78	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) investing activities	-390.07	-538.78	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	2,150	74.14	
Proceeds from issuing other equity instruments	0	0	
Proceeds from issuing debentures notes bonds etc	0	0	
Proceeds from borrowings	0	0	
Repayments of borrowings	65.11	227.4	
Dividends paid	0	0	
Interest paid	0	0	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	-1.93	957.61	
Net cash flows from (used in) financing activities before extraordinary items	2,082.96	804.35	
Proceeds from extraordinary items	0	0	
Payment for extraordinary items	0	0	
Net cash flows from (used in) financing activities	2,082.96	804.35	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,259.91	368.69	
Effect of exchange rate changes on cash and cash equivalents [Abstract]			
Effect of exchange rate changes on cash and cash equivalents	0	0	
Net increase (decrease) in cash and cash equivalents	1,259.91	368.69	
Cash and cash equivalents cash flow statement at end of period	2,788.22	1,528.33	1,159.64

[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]	Share capital [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 82,09,000	[shares] 82,09,000	[shares] 18,55,000	[shares] 18,55,000

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

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 82,09,000	[shares] 82,09,000	[shares] 18,55,000	[shares] 18,55,000

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	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	0	0	
Revenue from sale of services	4,551.76	4,506.9	
Other operating revenues	0	0	
Excise duty	0	0	
Service tax collected	0	0	
Other duties taxes collected	0	0	
Total revenue from operations other than finance company	4,551.76	4,506.9	
Disclosure of revenue from operations for finance company [Abstract]			
Revenue from interest	0	0	
Revenue from other financial services	0	0	
Total revenue from operations finance company	0	0	
Total revenue from operations	4,551.76	4,506.9	
Other income	178.85	100.42	
Total revenue	4,730.61	4,607.32	
Expenses [Abstract]			
Cost of materials consumed	348.03	2,083.17	
Purchases of stock-in-trade	0	0	
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
Employee benefit expense	870.56	689.69	
Finance costs	52.2	38.51	
Depreciation, depletion and amortisation expense [Abstract]			
Depreciation expense	95.71	94.4	
Amortisation expense	0	0	
Depletion expense	0	0	
Total depreciation, depletion and amortisation expense	95.71	94.4	
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0	
CSR expenditure	13.5	7.93	
Other expenses	2,433.19	1,189.16	
Total expenses	3,813.19	4,102.86	
Total profit before prior period items, exceptional items, extraordinary items and tax	917.42	504.46	
Prior period items before tax	0	0	
Exceptional items before tax	-0.51	0	
Total profit before extraordinary items and tax	916.91	504.46	
Extraordinary items before tax	0	0	
Total profit before tax	916.91	504.46	
Tax expense [Abstract]			
Current tax	243.64	135.1	
Deferred tax	-2.57	-4.41	
Total tax expense	241.07	130.69	
Total profit (loss) for period from continuing operations	675.84	373.77	
Profit (loss) from discontinuing operations before tax	0	0	
Tax expense of discontinuing operations	0	0	
Total profit (loss) from discontinuing operation after tax	0	0	
Total profit (loss) for period before minority interest	675.84	373.77	
Profit (loss) of minority interest	2.72	0	
Share of profit (loss) of associates	204.03	192.97	
Total profit (loss) for period	882.59	566.74	566.74
Additional disclosure on discontinuing operations [Abstract]			

Pre-tax gain or loss recognised on disposal of assets or settlement of liabilities attributable to discontinuing operations	0	0	
Earnings per equity share [Abstract]			
Basic earning per equity share	[INR/shares] 5.87	[INR/shares] 3.33	
Diluted earnings per equity share	[INR/shares] 2.62	[INR/shares] 3.33	
Basic earning per equity share before extraordinary items	[INR/shares] 5.87	[INR/shares] 3.33	
Diluted earnings per equity share before extraordinary items	[INR/shares] 2.62	[INR/shares] 3.33	
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10	