

Partner Membership No. 041689 UDIN: 24041689BKAMAC2886

Place: Mumbai

Date: 26.08.2024

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	86,232.18	86,232.18
Reserves and surplus	20,144.15	11,991.53
Total shareholders' funds	1,06,376.33	98,223.71
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	0	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	0	0
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	10,018.29	2,178.8
Other current liabilities	17,388.85	1,847.62
Short-term provisions	4,550	0
Total current liabilities	31,957.14	4,026.42
Total equity and liabilities	1,38,333.47	1,02,250.13
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	20,421.53	28,793.85
Intangible assets	7,762	7,762
Total fixed assets	28,183.53	36,555.85
Non-current investments	0	0
Deferred tax assets (net)	1,639.92	468.01
Long-term loans and advances	0	0
Total non-current assets	29,823.45	37,023.86
Current assets [Abstract]		
Current investments	0	0
Inventories	66,102.73	40,704.42
Trade receivables	14,208.48	7,957.06
Cash and bank balances	23,898.72	16,006
Short-term loans and advances	0	0
Other current assets	4,300.09	558.79
Total current assets	1,08,510.02	65,226.27
Total assets	1,38,333.47	1,02,250.13

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	15/06/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	89,734.94	27,611.24
Revenue from sale of services	0	0
Total revenue from operations other than finance company	89,734.94	27,611.24
Total revenue from operations	89,734.94	27,611.24
Other income	51.2	5.17
Total revenue	89,786.14	27,616.41
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	55,163.95	15,515.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25,398.31	-7.87
Employee benefit expense	27,955.04	6,516.94
Finance costs	648.29	24.16
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	8,491.11	7,650.28
Total depreciation, depletion and amortisation expense	8,491.11	7,650.28
CSR expenditure	0	0
Other expenses	11,395.34	2,967.49
Total expenses	78,255.42	32,666.84
Total profit before prior period items, exceptional items, extraordinary items and tax	11,530.72	-5,050.43
Total profit before extraordinary items and tax	11,530.72	-5,050.43
Total profit before tax	11,530.72	-5,050.43
Tax expense [Abstract]		
Current tax	4,550	0
Deferred tax	-1,171.9	-468.01
Total tax expense	3,378.1	-468.01
Total profit (loss) for period from continuing operations	8,152.62	-4,582.42
Total profit (loss) for period before minority interest	8,152.62	-4,582.42
Total profit (loss) for period	8,152.62	-4,582.42
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 94.54	[INR/shares] -0.05
Diluted earnings per equity share	[INR/shares] 94.54	[INR/shares] -0.05
Nominal value of per equity share	[INR/shares] 0	[INR/shares] 1

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

..(1)

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

Directors signing financial statements [Axis]	I	II
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	UNMESH	VIPUL
Middle name of director	VIPUL	
Last name of director	TRIVEDI	TRIVEDI
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	09639524	09639525
Date of signing of financial statements by director	26/08/2024	26/08/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	15/06/2022 to 31/03/2023
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	11,530.72	-5,050.43
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	8,491.12	7,650
Total adjustments to profit (loss)	8,491.12	7,650
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-25,398.31	-40,704
Adjustments for decrease (increase) in trade receivables	-6,251.42	-7,957
Adjustments for decrease (increase) in other current assets	-3,741.31	-559
Adjustments for increase (decrease) in trade payables	7,839.47	2,179
Adjustments for increase (decrease) in other current liabilities	15,541.24	1,848
Total adjustments for working capital	-12,010.33	-45,193
Total adjustments for reconcile profit (loss)	-3,519.21	-37,543
Net cash flows from (used in) operations	8,011.51	-42,593.43
Net cash flows from (used in) operating activities before extraordinary items	8,011.51	-42,593.43
Net cash flows from (used in) operating activities	8,011.51	-42,593.43
Cash flows from used in investing activities [Abstract]		
Purchase of tangible assets	118.79	36,444
Purchase of intangible assets	0	7,762
Net cash flows from (used in) investing activities before extraordinary items	-118.79	-44,206
Net cash flows from (used in) investing activities	-118.79	-44,206
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	0	1,02,806
Other inflows (outflows) of cash	0	-0.57
Net cash flows from (used in) financing activities before extraordinary items	0	1,02,805.43
Net cash flows from (used in) financing activities	0	1,02,805.43
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	7,892.72	16,006
Net increase (decrease) in cash and cash equivalents	7,892.72	16,006
Cash and cash equivalents cash flow statement at end of period	23,898.72	16,006