

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Total cash and cash equivalents	56,55,431	4,07,238
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	24,11,384	0
Total income taxes paid (refund)	24,11,384	0

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	106,48,69,221	34,10,71,601
Total revenue from operations other than finance company	106,48,69,221	34,10,71,601
Total revenue from operations	106,48,69,221	34,10,71,601
Other income	36,636	23,69,961
Total revenue	106,49,05,857	34,34,41,562
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	9,81,76,610	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6,71,48,350	0
Employee benefit expense	86,93,199	61,81,519
Finance costs	76,10,244	1,10,02,418
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	95,31,697	1,12,776
Total depreciation, depletion and amortisation expense	95,31,697	1,12,776
CSR expenditure	0	0
Other expenses	86,86,82,215	28,83,67,399
Total expenses	92,55,45,615	30,56,64,112
Total profit before prior period items, exceptional items, extraordinary items and tax	13,93,60,242	3,77,77,450
Total profit before extraordinary items and tax	13,93,60,242	3,77,77,450
Total profit before tax	13,93,60,242	3,77,77,450
Tax expense [Abstract]		
Current tax	1,53,57,481	59,96,030
Deferred tax	1,26,94,267	1,712
Total tax expense	2,80,51,748	59,97,742
Total profit (loss) for period from continuing operations	11,13,08,494	3,17,79,708
Total profit (loss) for period before minority interest	11,13,08,494	3,17,79,708
Total profit (loss) for period	11,13,08,494	3,17,79,708
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 42.76	[INR/shares] 15.63
Diluted earnings per equity share	[INR/shares] 42.76	[INR/shares] 15.63
Basic earning per equity share before extraordinary items	[INR/shares] 42.76	[INR/shares] 15.63
Diluted earnings per equity share before extraordinary items	[INR/shares] 42.76	[INR/shares] 15.63
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**[100100] Balance sheet**

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	3,21,02,180	2,15,00,000	2,00,00,000
Reserves and surplus	62,78,08,576	9,24,25,162	
Total shareholders' funds	65,99,10,756	11,39,25,162	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	57,10,940	26,88,575	
Deferred tax liabilities (net)	1,27,13,131	18,864	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	1,84,24,071	27,07,439	
Current liabilities [Abstract]			
Short-term borrowings	1,98,47,692	3,08,86,117	
Trade payables	47,66,462	18,05,299	
Other current liabilities	3,91,39,626	1,71,08,842	
Short-term provisions	2,29,69,417	1,00,23,320	
Total current liabilities	8,67,23,197	5,98,23,578	
Total equity and liabilities	76,50,58,024	17,64,56,179	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	5,21,95,477	7,52,535	8,65,311
Intangible assets	2,82,39,892	0	0
Total fixed assets	8,04,35,369	7,52,535	
Non-current investments	0	0	
Long-term loans and advances	19,94,47,524	6,78,59,044	
Total non-current assets	27,98,82,893	6,86,11,579	
Current assets [Abstract]			
Current investments	0	0	
Inventories	6,71,48,350	0	
Trade receivables	6,59,90,860	5,97,71,491	
Cash and bank balances	8,33,41,689	2,53,47,084	
Short-term loans and advances	3,11,60,343	0	
Other current assets	23,75,33,889	2,27,26,025	
Total current assets	48,51,75,131	10,78,44,600	
Total assets	76,50,58,024	17,64,56,179	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column 1	Column 2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	DEEPAK	KANNAN
Last name of director	PARASURAMAN	RAMAKRISHNAN
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00699855	08202306
Date of signing of financial statements by director	20/09/2024	20/09/2024

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2022 to 31/03/2023</b>
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	No
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	13,93,60,242	3,77,77,450
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	1,14,81,697	20,62,776
Total adjustments to profit (loss)	1,14,81,697	20,62,776
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-6,71,48,350	0
Adjustments for decrease (increase) in trade receivables	-62,19,368	-1,89,54,659
Adjustments for decrease (increase) in other current assets	-5,54,66,662	-87,33,694
Adjustments for increase (decrease) in trade payables	29,61,163	-86,88,272
Adjustments for increase (decrease) in other current liabilities	2,20,30,783	88,76,381
Adjustments for provisions	-3,11,60,343	-43,36,184
Total adjustments for working capital	-13,50,02,777	-3,18,36,428
Total adjustments for reconcile profit (loss)	-12,35,21,080	-2,97,73,652
Net cash flows from (used in) operations	1,58,39,162	80,03,798
Interest paid	-76,10,244	-1,10,02,418
Interest received	-36,636	-8,055
Income taxes paid (refund)	24,11,384	0
Net cash flows from (used in) operating activities before extraordinary items	2,10,01,386	1,89,98,161
Net cash flows from (used in) operating activities	2,10,01,386	1,89,98,161
Cash flows from used in investing activities [Abstract]		
Purchase of tangible assets	8,33,17,125	0
Cash advances and loans made to other parties	13,15,88,481	2,67,08,535
Interest received	36,636	8,055
Other inflows (outflows) of cash	-16,71,88,609	0
Net cash flows from (used in) investing activities before extraordinary items	-38,20,57,579	-2,67,00,480
Net cash flows from (used in) investing activities	-38,20,57,579	-2,67,00,480
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	43,46,77,101	3,75,00,000
Proceeds from borrowings	-80,16,060	61,89,562
Interest paid	76,10,244	1,10,02,418
Net cash flows from (used in) financing activities before extraordinary items	41,90,50,797	3,26,87,144
Net cash flows from (used in) financing activities	41,90,50,797	3,26,87,144
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,79,94,604	2,49,84,825
Net increase (decrease) in cash and cash equivalents	5,79,94,604	2,49,84,825