

[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	31/03/2022
Balance sheet [Abstract]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	99,213.898	99,213.898	0
Reserves and surplus	-14,413.94	-5,210.73	
Total shareholders' funds	84,799.958	94,003.168	
Share application money pending allotment	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	6,894.092	4,553.49	
Deferred tax liabilities (net)	6,915.24	2,511.64	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	13,809.332	7,065.13	
Current liabilities [Abstract]			
Short-term borrowings	7,151.19	0	
Trade payables	1,900.07	5,038.39	
Other current liabilities	2,850.63	1,894.132	
Short-term provisions	0	0	
Total current liabilities	11,901.89	6,932.522	
Total equity and liabilities	1,10,511.18	1,08,000.82	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	385.12	352.94	352.94
Intangible assets	92,511.68	97,255.51	97,255.51
Total fixed assets	92,896.8	97,608.45	
Non-current investments	0	0	
Long-term loans and advances	0	0	
Total non-current assets	92,896.8	97,608.45	
Current assets [Abstract]			
Current investments	0	0	
Inventories	7,320.36	3,837.96	
Trade receivables	6,844.38	5,568.43	
Cash and bank balances	628.71	796.87	
Short-term loans and advances	2,820.93	189.11	
Total current assets	17,614.38	10,392.37	
Total assets	1,10,511.18	1,08,000.82	

[100400] Cash flow statement, indirect

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	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	-4,799.6	-2,699.08	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	-6.41	0	
Adjustments for depreciation and amortisation expense	5,023.29	1,874.73	
Total adjustments to profit (loss)	5,016.88	1,874.73	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-3,482.39	-3,837.96	
Adjustments for decrease (increase) in trade receivables	-3,907.77	-5,757.54	
Adjustments for increase (decrease) in trade payables	-2,181.82	6,932.52	
Total adjustments for working capital	-9,571.98	-2,662.98	
Total adjustments for reconcile profit (loss)	-4,555.1	-788.25	
Net cash flows from (used in) operations	-9,354.7	-3,487.33	
Net cash flows from (used in) operating activities before extraordinary items	-9,354.7	-3,487.33	
Net cash flows from (used in) operating activities	-9,354.7	-3,487.33	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	311.64	(A) 99,483.18	
Interest received	6.41	0	
Net cash flows from (used in) investing activities before extraordinary items	-305.23	-99,483.18	
Net cash flows from (used in) investing activities	-305.23	-99,483.18	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	99,213.9	
Proceeds from borrowings	9,491.77	4,553.48	
Net cash flows from (used in) financing activities before extraordinary items	9,491.77	1,03,767.38	
Net cash flows from (used in) financing activities	9,491.77	1,03,767.38	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-168.16	796.87	
Net increase (decrease) in cash and cash equivalents	-168.16	796.87	
Cash and cash equivalents cash flow statement at end of period	628.71	796.87	796.87

Footnotes

(A) Acquiring of plant, property & equipment and CWIP

[100200] Statement of profit and loss

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	01/04/2023 to 31/03/2024	01/04/2022 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	43,724.89	13,427.11
Revenue from sale of services	0	0
Total revenue from operations other than finance company	43,724.89	13,427.11
Total revenue from operations	43,724.89	13,427.11
Other income	6.41	2.1
Total revenue	43,731.3	13,429.21
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	13,711.86	5,743.14
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-3,482.39	-3,837.96
Employee benefit expense	21,956.73	7,221.44
Finance costs	199.27	2.44
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	5,023.29	1,874.73
Total depreciation, depletion and amortisation expense	5,023.29	1,874.73
CSR expenditure	0	0
Other expenses	11,122.14	5,124.5
Total expenses	48,530.9	16,128.29
Total profit before prior period items, exceptional items, extraordinary items and tax	-4,799.6	-2,699.08
Total profit before extraordinary items and tax	-4,799.6	-2,699.08
Total profit before tax	-4,799.6	-2,699.08
Tax expense [Abstract]		
Deferred tax	4,403.61	2,511.65
Total tax expense	4,403.61	2,511.65
Total profit (loss) for period from continuing operations	-9,203.21	-5,210.73
Total profit (loss) for period before minority interest	-9,203.21	-5,210.73
Total profit (loss) for period	-9,203.21	-5,210.73
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.09	[INR/shares] 0.05
Diluted earnings per equity share	[INR/shares] 0.09	[INR/shares] 0.05