PENAM LABORATORIES LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[700300] 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	PENAM LABORATORIES LIMITED	
Corporate identity number	U24231DL1989PLC037287	
Permanent account number of entity	AAACP0362M	
Address of registered office of company	F-223,, NEW RAJINDER NAGAR, NEW DELHI, Delhi, 110060, India,	
Type of industry	Commercial and Industrial	
Registration date	07/08/1989	
Category/sub-category of company	Company limited by shares / Indian Non - Government Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	29/08/2023	
Period covered by financial statements	12 Months	12 Months
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]	P1
	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	2941
Description of product or service category	Pharmaceutical Products
Turnover of product or service category	50,735.52
Highest turnover contributing product or service (ITC 8 digit) code	29411010
Description of product or service	others
Turnover of highest contributing product or service	50,735.52

[700600] Disclosures - Directors report

Details of change in promoters' shareholding [Table] ..(1)

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

Promoters [Axis]	Promoter1		Promoter1Change	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding at beginning of year [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	28.67%	28.67%	1.41%	1.40%
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	28.67%	28.67%	1.41%	1.40%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter			Vikas Pandey	
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	28.67%	28.67%	1.41%	1.40%
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	28.67%	28.67%	1.41%	1.40%
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	28.67%	28.67%	1.41%	1.40%

Details of change in promoters' shareholding [Table] ..(2)

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

Promoters [Axis]	Promoter2		Promoter3	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 8,65,800	[shares] 8,65,800	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	16.76%	16.76%	9.07%	9.07%
Total number of shares held at end of period	[shares] 8,65,800	[shares] 8,65,800	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	16.76%	16.76%	9.07%	9.07%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 8,65,800	[shares] 8,65,800	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	16.76%	16.76%	9.07%	9.07%
Total number of shares held at end of period	[shares] 8,65,800	[shares] 8,65,800	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	16.76%	16.76%	9.07%	9.07%
Total number of shares held at end of period	[shares] 8,65,800	[shares] 8,65,800	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	16.76%	16.76%	9.07%	9.07%

Details of change in promoters' shareholding [Table] ..(3)

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

Promoters [Axis]	Promoter4		Promoter5	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 60,800	[shares] 60,800
Percentage of total shares held at end of period	5.23%	5.23%	1.18%	1.18%
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 60,800	[shares] 60,800
Percentage of total shares held at end of period	5.23%	5.23%	1.18%	1.18%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 60,800	[shares] 60,800
Percentage of total shares held at end of period	5.23%	5.23%	1.18%	1.18%
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 60,800	[shares] 60,800
Percentage of total shares held at end of period	5.23%	5.23%	1.18%	1.18%
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 60,800	[shares] 60,800
Percentage of total shares held at end of period	5.23%	5.23%	1.18%	1.18%

Details of change in promoters' shareholding [Table] ..(4)

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

Promoters [Axis]	Promoter6		Promoter7	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 5,74,715	[shares] 5,74,715	[shares] 1,64,801	[shares] 1,64,801
Percentage of total shares held at end of period	11.12%	11.12%	3.19%	3.19%
Total number of shares held at end of period	[shares] 5,74,715	[shares] 5,74,715	[shares] 1,64,801	[shares] 1,64,801
Percentage of total shares held at end of period	11.12%	11.12%	3.19%	3.19%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 5,74,715	[shares] 5,74,715	[shares] 1,64,801	[shares] 1,64,801
Percentage of total shares held at end of period	11.12%	11.12%	3.19%	3.19%
Total number of shares held at end of period	[shares] 5,74,715	[shares] 5,74,715	[shares] 1,64,801	[shares] 1,64,801
Percentage of total shares held at end of period	11.12%	11.12%	3.19%	3.19%
Total number of shares held at end of period	[shares] 5,74,715	[shares] 5,74,715	[shares] 1,64,801	[shares] 1,64,801
Percentage of total shares held at end of period	11.12%	11.12%	3.19%	3.19%

Details of change in promoters' shareholding [Table] ..(5)

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

Promoters [Axis]	Promoter8		Promoter9	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 72,650	[shares] 72,150	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	1.41%	1.40%	18.61%	18.61%
Total number of shares held at end of period	[shares] 72,650	[shares] 72,150	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	1.41%	1.40%	18.61%	18.61%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 72,650	[shares] 72,150	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	1.41%	1.40%	18.61%	18.61%
Total number of shares held at end of period	[shares] 72,650	[shares] 72,150	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	1.41%	1.40%	18.61%	18.61%
Total number of shares held at end of period	[shares] 72,650	[shares] 72,150	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	1.41%	1.40%	18.61%	18.61%

Details of shareholding of promoters [Table] ..(1)

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

Promoters [Axis]	Promoter1		Promoter2	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 8,65,800	[shares] 8,65,800
Percentage of total shares held at end of period	28.67%	28.67%	16.76%	16.76%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	SURENDER KUMAR AJMANI		RAJ RANI AJMANI	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 8,65,800	[shares] 8,65,800
Percentage of total shares held at end of period	28.67%	28.67%	16.76%	16.76%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 8,65,800	[shares] 8,65,800
Percentage of total shares held at end of period	28.67%	28.67%	16.76%	16.76%
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 8,65,800	[shares] 8,65,800
Percentage of total shares held at end of period	28.67%	28.67%	16.76%	16.76%
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 8,65,800	[shares] 8,65,800
Percentage of total shares held at end of period	28.67%	28.67%	16.76%	16.76%

Details of shareholding of promoters [Table] ..(2)

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

Promoters [Axis]	Promoter3		Promoter4	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 4,68,640	[shares] 4,68,640	[shares] 2,70,336	[shares] 2,70,336
Percentage of total shares held at end of period	9.07%	9.07%	5.23%	5.23%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	PARAS NATH PANDEY		Ashish Kumar Ajmani	
Total number of shares held at end of period	[shares] 4,68,640	[shares] 4,68,640	[shares] 2,70,336	[shares] 2,70,336
Percentage of total shares held at end of period	9.07%	9.07%	5.23%	5.23%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,68,640	[shares] 4,68,640	[shares] 2,70,336	[shares] 2,70,336
Percentage of total shares held at end of period	9.07%	9.07%	5.23%	5.23%
Total number of shares held at end of period	[shares] 4,68,640	[shares] 4,68,640	[shares] 2,70,336	[shares] 2,70,336
Percentage of total shares held at end of period	9.07%	9.07%	5.23%	5.23%
Total number of shares held at end of period	[shares] 4,68,640	[shares] 4,68,640	[shares] 2,70,336	[shares] 2,70,336
Percentage of total shares held at end of period	9.07%	9.07%	5.23%	5.23%

Details of shareholding of promoters [Table] ..(3)

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

Promoters [Axis]	Promoter5		Promoter6	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 60,800	[shares] 60,800	[shares] 5,74,715	[shares] 5,74,715
Percentage of total shares held at end of period	1.18%	1.18%	11.12%	11.12%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	S.K. Ajmani (HUF)		Sampark Fine Chem (P) Ltd	
Total number of shares held at end of period	[shares] 60,800	[shares] 60,800	[shares] 5,74,715	[shares] 5,74,715
Percentage of total shares held at end of period	1.18%	1.18%	11.12%	11.12%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 60,800	[shares] 60,800	[shares] 5,74,715	[shares] 5,74,715
Percentage of total shares held at end of period	1.18%	1.18%	11.12%	11.12%
Total number of shares held at end of period	[shares] 60,800	[shares] 60,800	[shares] 5,74,715	[shares] 5,74,715
Percentage of total shares held at end of period	1.18%	1.18%	11.12%	11.12%
Total number of shares held at end of period	[shares] 60,800	[shares] 60,800	[shares] 5,74,715	[shares] 5,74,715
Percentage of total shares held at end of period	1.18%	1.18%	11.12%	11.12%

Details of shareholding of promoters [Table] ..(4)

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

Promoters [Axis]	Promoter7		Promoter8	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 1,64,801	[shares] 1,64,801	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	3.19%	3.19%	1.41%	1.40%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Abha Pandey		Vikas Pandey	
Total number of shares held at end of period	[shares] 1,64,801	[shares] 1,64,801	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	3.19%	3.19%	1.41%	1.40%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,64,801	[shares] 1,64,801	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	3.19%	3.19%	1.41%	1.40%
Total number of shares held at end of period	[shares] 1,64,801	[shares] 1,64,801	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	3.19%	3.19%	1.41%	1.40%
Total number of shares held at end of period	[shares] 1,64,801	[shares] 1,64,801	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	3.19%	3.19%	1.41%	1.40%

Details of shareholding of promoters [Table] ..(5)

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

Promoters [Axis]	Promoter9	
	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	18.61%	18.61%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Shareholder’s name	Sampark Overseas (P) Ltd.	
Total number of shares held at end of period	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	18.61%	18.61%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	18.61%	18.61%
Total number of shares held at end of period	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	18.61%	18.61%
Total number of shares held at end of period	[shares] 9,61,630	[shares] 9,61,630
Percentage of total shares held at end of period	18.61%	18.61%

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

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

Directors signing board report [Axis]	D1	D2
	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	SURENDER	VIKAS
Middle name of director	KUMAR	
Last name of director	AJMANI	PANDEY
Designation of director	Managing Director	Whole-time director
Director identification number of director	00466908	08836156
Date of signing board report	29/08/2023	29/08/2023

Details of shareholding pattern of top 10 shareholders [Table] ..(1)

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

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]		Top 1 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding at beginning of year [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	100.00%	100.00%	0.47%	0.46%
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	100.00%	100.00%	0.47%	0.46%
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	100.00%	100.00%	0.47%	0.46%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder			3A Capital Services Limited	
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	100.00%	100.00%	0.47%	0.46%
Increase decrease in shareholding during year			[shares] 500	
Percentage increase decrease in shareholding during year			0.01%	
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	100.00%	100.00%	0.47%	0.46%

Details of shareholding pattern of top 10 shareholders [Table] ..(2)

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

Name of top 10 shareholder [Axis]	Top 2 shareholder [Member]		Top 3 shareholder [Member]	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Kunjumol James		Swasti Anand	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,000	[shares] 10,000	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	0.19%	0.19%	0.19%	0.19%

Details of shareholding pattern of top 10 shareholders [Table] ..(3)

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

Name of top 10 shareholder [Axis]	Top 4 shareholder [Member]		Top 5 shareholder [Member]	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 64,200	[shares] 64,200	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	1.24%	1.24%	0.19%	0.19%
Total number of shares held at end of period	[shares] 64,200	[shares] 64,200	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	1.24%	1.24%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 64,200	[shares] 64,200	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	1.24%	1.24%	0.19%	0.19%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Sandeep Ajmani		Manish Kwatra	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 64,200	[shares] 64,200	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	1.24%	1.24%	0.19%	0.19%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 64,200	[shares] 64,200	[shares] 10,000	[shares] 10,000
Percentage of total shares held at end of period	1.24%	1.24%	0.19%	0.19%

Details of shareholding pattern of top 10 shareholders [Table] ..(4)

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

Name of top 10 shareholder [Axis]	Top 6 shareholder [Member]		Top 7 shareholder [Member]	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 8,000	[shares] 8,000	[shares] 5,000	[shares] 5,000
Percentage of total shares held at end of period	0.17%	0.17%	0.01%	0.01%
Total number of shares held at end of period	[shares] 8,000	[shares] 8,000	[shares] 5,000	[shares] 5,000
Percentage of total shares held at end of period	0.17%	0.17%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,000	[shares] 8,000	[shares] 5,000	[shares] 5,000
Percentage of total shares held at end of period	0.17%	0.17%	0.01%	0.01%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Neha Pandey		Saurabh Jain	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,000	[shares] 8,000	[shares] 5,000	[shares] 5,000
Percentage of total shares held at end of period	0.17%	0.17%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,000	[shares] 8,000	[shares] 5,000	[shares] 5,000
Percentage of total shares held at end of period	0.17%	0.17%	0.01%	0.01%

Details of shareholding pattern of top 10 shareholders [Table] ..(5)

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

Name of top 10 shareholder [Axis]	Top 8 shareholder [Member]		Top 9 shareholder [Member]	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 4,000	[shares] 4,000	[shares] 4,000	[shares] 4,000
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Total number of shares held at end of period	[shares] 4,000	[shares] 4,000	[shares] 4,000	[shares] 4,000
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,000	[shares] 4,000	[shares] 4,000	[shares] 4,000
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	Aggarwal Om Prakash Dwarka Das		Arun Kumar Mishra	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,000	[shares] 4,000	[shares] 4,000	[shares] 4,000
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 4,000	[shares] 4,000	[shares] 4,000	[shares] 4,000
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%

Details of shareholding pattern of top 10 shareholders [Table] ..(6)

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

Name of top 10 shareholder [Axis]	Top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 3,200	[shares] 3,200
Percentage of total shares held at end of period	0.01%	0.01%
Total number of shares held at end of period	[shares] 3,200	[shares] 3,200
Percentage of total shares held at end of period	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 3,200	[shares] 3,200
Percentage of total shares held at end of period	0.01%	0.01%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Name of shareholder	Indu Madan	
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 3,200	[shares] 3,200
Percentage of total shares held at end of period	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0	
Percentage increase decrease in shareholding during year	0.00%	
Total number of shares held at end of period	[shares] 3,200	[shares] 3,200
Percentage of total shares held at end of period	0.01%	0.01%

Details of principal business activities contributing 10% or more of total turnover of company [Table] ..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Pharmaceutical Products
Description of main product/service	Pharmaceutical Products
NIC code of product/service	2941
Percentage to total turnover of company	100.00%

Details of shareholding pattern [Table] ..(1)

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

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 32,75,975	[shares] 7,62,391	[shares] 31,96,375	[shares] 7,05,091
Number of physical shares held end of period	[shares] 18,91,182	[shares] 44,04,766	[shares] 17,24,481	[shares] 42,15,265
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 49,20,856	[shares] 49,20,356
Percentage of total shares held at end of period	100.00%	100.00%	95.23%	95.22%
Percentage of change in shares held during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 49,20,856	[shares] 49,20,356
Percentage of total shares held at end of period	100.00%	100.00%	95.23%	95.22%
Percentage of change in shares held during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 49,20,856	[shares] 49,20,356
Percentage of total shares held at end of period	100.00%	100.00%	95.23%	95.22%
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 49,20,856	[shares] 49,20,356
Percentage of total shares held at end of period	100.00%	100.00%	95.23%	95.22%
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 49,20,856	[shares] 49,20,356
Percentage of total shares held at end of period	100.00%	100.00%	95.23%	95.22%

Details of shareholding pattern [Table] ..(2)

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

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 31,96,375	[shares] 7,05,091	[shares] 31,96,375	[shares] 7,05,091
Number of physical shares held end of period	[shares] 17,24,481	[shares] 42,15,265	[shares] 1,88,136	[shares] 26,78,920
Total number of shares held at end of period	[shares] 49,20,856	[shares] 49,20,356	[shares] 33,84,511	[shares] 33,84,011
Percentage of total shares held at end of period	95.23%	95.22%	65.50%	65.49%
Percentage of change in shares held during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 49,20,856	[shares] 49,20,356	[shares] 33,84,511	[shares] 33,84,011
Percentage of total shares held at end of period	95.23%	95.22%	65.50%	65.49%
Percentage of change in shares held during year	0.01%		0.01%	
Total number of shares held at end of period	[shares] 49,20,856	[shares] 49,20,356	[shares] 33,84,511	[shares] 33,84,011
Percentage of total shares held at end of period	95.23%	95.22%	65.50%	65.49%
Total number of shares held at end of period	[shares] 49,20,856	[shares] 49,20,356	[shares] 33,84,511	[shares] 33,84,011
Percentage of total shares held at end of period	95.23%	95.22%	65.50%	65.49%
Total number of shares held at end of period	[shares] 49,20,856	[shares] 49,20,356	[shares] 33,84,511	[shares] 33,84,011
Percentage of total shares held at end of period	95.23%	95.22%	65.50%	65.49%

Details of shareholding pattern [Table] ..(3)

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

Shareholding pattern [Axis]	Corporate bodies [Member]		Public shareholding [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 79,600	[shares] 57,300
Number of physical shares held end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 1,66,701	[shares] 1,89,501
Total number of shares held at end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 2,46,301	[shares] 2,46,801
Percentage of total shares held at end of period	29.73%	29.73%	4.77%	4.78%
Percentage of change in shares held during year	0.00%		-0.01%	
Total number of shares held at end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 2,46,301	[shares] 2,46,801
Percentage of total shares held at end of period	29.73%	29.73%	4.77%	4.78%
Percentage of change in shares held during year	0.00%		-0.01%	
Total number of shares held at end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 2,46,301	[shares] 2,46,801
Percentage of total shares held at end of period	29.73%	29.73%	4.77%	4.78%
Total number of shares held at end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 2,46,301	[shares] 2,46,801
Percentage of total shares held at end of period	29.73%	29.73%	4.77%	4.78%
Total number of shares held at end of period	[shares] 15,36,345	[shares] 15,36,345	[shares] 2,46,301	[shares] 2,46,801
Percentage of total shares held at end of period	29.73%	29.73%	4.77%	4.78%

Details of shareholding pattern [Table] ..(4)

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

Shareholding pattern [Axis]	Non institutions [Member]		Non institutions corporate bodies [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 79,600	[shares] 57,300	[shares] 24,300	[shares] 23,800
Number of physical shares held end of period	[shares] 1,66,701	[shares] 1,89,501	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 2,46,301	[shares] 2,46,801	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	4.77%	4.78%	0.47%	0.46%
Percentage of change in shares held during year	-0.01%		-0.01%	
Total number of shares held at end of period	[shares] 2,46,301	[shares] 2,46,801	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	4.77%	4.78%	0.47%	0.46%
Percentage of change in shares held during year	-0.01%		-0.01%	
Total number of shares held at end of period	[shares] 2,46,301	[shares] 2,46,801	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	4.77%	4.78%	0.47%	0.46%
Total number of shares held at end of period	[shares] 2,46,301	[shares] 2,46,801	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	4.77%	4.78%	0.47%	0.46%
Total number of shares held at end of period	[shares] 2,46,301	[shares] 2,46,801	[shares] 24,300	[shares] 23,800
Percentage of total shares held at end of period	4.77%	4.78%	0.47%	0.46%

Details of shareholding pattern [Table] ..(5)

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

Shareholding pattern [Axis]	Indian corporate bodies [Member]		Individuals [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 55,300	[shares] 33,500
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 1,66,701	[shares] 1,89,501
Total number of shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	0.47%	0.46%	4.30%	4.32%
Percentage of change in shares held during year	-0.01%		0.00%	
Total number of shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	0.47%	0.46%	4.30%	4.32%
Percentage of change in shares held during year	-0.01%		0.00%	
Total number of shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	0.47%	0.46%	4.30%	4.32%
Total number of shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	0.47%	0.46%	4.30%	4.32%
Total number of shares held at end of period	[shares] 24,300	[shares] 23,800	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	0.47%	0.46%	4.30%	4.32%

Details of shareholding pattern [Table] ..(6)

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

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 55,300	[shares] 33,500
Number of physical shares held end of period	[shares] 1,66,701	[shares] 1,89,501
Total number of shares held at end of period	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	4.30%	4.32%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	4.30%	4.32%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	4.30%	4.32%
Total number of shares held at end of period	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	4.30%	4.32%
Total number of shares held at end of period	[shares] 2,22,001	[shares] 2,23,001
Percentage of total shares held at end of period	4.30%	4.32%

Details of indebtedness of company [Table] ..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Unsecured loans [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	0		0	
Reduction in indebtedness	30		30	
Total changes in indebtedness	-30		-30	
Principal amount at end of financial year	237	267	237	267
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	237	267	237	267

Details of shareholding pattern of directors and key managerial personnel [Table] ..(1)

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

Directors and key managerial personnel [Axis]	KMP1		KMP2	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	28.67%	28.67%	9.07%	9.07%
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	28.67%	28.67%	9.07%	9.07%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	28.67%	28.67%	9.07%	9.07%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	28.67%	28.67%	9.07%	9.07%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	SURENDER KUMAR AJMANI		PARAS NATH PANDEY	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 14,81,484	[shares] 14,81,484	[shares] 4,68,640	[shares] 4,68,640
Percentage of total shares held at end of period	28.67%	28.67%	9.07%	9.07%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(2)

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

Directors and key managerial personnel [Axis]	KMP3		KMP4	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	5.23%	5.23%	1.41%	1.40%
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	5.23%	5.23%	1.41%	1.40%
Increase decrease in shareholding during year	[shares] 0		[shares] 500	
Percentage increase decrease in shareholding during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	5.23%	5.23%	1.41%	1.40%
Increase decrease in shareholding during year	[shares] 0		[shares] 500	
Percentage increase decrease in shareholding during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	5.23%	5.23%	1.41%	1.40%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	ASHISH AJMANI		VIKAS PANDEY	
Increase decrease in shareholding during year	[shares] 0		[shares] 500	
Percentage increase decrease in shareholding during year	0.00%		0.01%	
Total number of shares held at end of period	[shares] 2,70,336	[shares] 2,70,336	[shares] 72,650	[shares] 72,150
Percentage of total shares held at end of period	5.23%	5.23%	1.41%	1.40%

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

	01/04/2022 to 31/03/2023	31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]	
Description of state of companies affair	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure relating to amounts if any which is proposed to carry to any reserves	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosures relating to amount recommended to be paid as dividend	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details regarding energy conservation	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Steps taken or impact on conservation of energy [Text block]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Steps taken by the company for utilising alternate sources of energy [Text block]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Capital investment on energy conservation equipments	0	
Details regarding technology absorption	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Efforts made towards technology absorption [Text block]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Benefits derived regarding technology absorption	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Expenditure incurred on research and development	0	
Details regarding foreign exchange earnings and outgo	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosures in director’s responsibility statement	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of material changes and commitment occurred during period affecting financial position of company	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Particulars of loans guarantee investment under section 186 [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]		
Whether there are contracts/arrangements/transactions not at arm's length basis	No	
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		

Whether there are material contracts/arrangements/transactions at arm's length basis	No	
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/08/2023	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Particulars of holding, subsidiary and associate companies [Abstract]		
Name of company	PENAM LABORATORIES LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 32,75,975	[shares] 7,62,391
Number of physical shares held end of period	[shares] 18,91,182	[shares] 44,04,766
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Details of change in promoters shareholding [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of change in promoters’ shareholding [Abstract]		
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		
Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 51,67,157	[shares] 51,67,157
Percentage of total shares held at end of period	100.00%	100.00%
Details of indebtedness of company [Abstract]		
Changes in indebtedness [Abstract]		
Addition in indebtedness	0	
Reduction in indebtedness	30	
Total changes in indebtedness	-30	
Principal amount at end of financial year	237	267
Interest due but not paid at end of financial year	0	0
Interest accrued but not due at end of financial year	0	0
Total indebtedness at end of financial year	237	267
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Reappointment of independent directors as per section 149(10) [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of financial summary or highlights [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of change in nature of business [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details relating to deposits covered under chapter v of companies act [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	

Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of contents of corporate social responsibility policy [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Details of remuneration of director or managerial personnel [Abstract]		
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Top ten employed throughout the financial year was in receipt of remuneration in aggregate for that year not less than one crore and two lakh rupees [Text block]	Refer to "Disclosure in board of directors report explanatory [Text Block]"	
Number of meetings of board	4	
Details of signatories of board report [Abstract]		
Name of director signing board report [Abstract]		

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

NOTICE OF THE ANNUAL GENERAL MEETING

Notice is hereby given that the 34thAnnual General Meeting of PENAM LABORATORIES LIMITED will be held on Saturday, 30thSeptember, 2023 at 5/46, Old Rajinder Nagar, Main Shankar Road, New Delhi - 110060 at 11.30 A.M. to transact the following business:

ORDINARY BUSINESS:

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2023 along with Reports of Directors and Auditors thereon. Re-appointment of Mr. Vikas Pandey Whole-time Director liable to retire by rotation: -

To consider and, if thought fit, to pass, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under (including any statutory modification(s) or re-enactment thereof), Mr. Vikas Pandey (DIN 08836156), who retires by rotation and being eligible offers himself for reappointment, be and is hereby re-appointed as a Whole-time Director of the Company liable to retire by rotation."

Re-appointment of Mrs. Abha Pandey as a Director liable to retire by rotation: -

To consider and, if thought fit, to pass, the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made there under (including any statutory modification(s) or re-enactment thereof), Mrs. Abha Pandey (DIN 01149655), who retires by rotation and being eligible offers herself for reappointment, be and is hereby re-appointed as a Director of the Company liable to retire by rotation.

SPECIAL BUSINESS:

Revision of Remuneration of Mr. Ashish Ajmani as the Whole-time Director of the Company and to approve Remuneration payable to him: -

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution: -

"RESOLVED THAT pursuant to the provisions of Sections 196,197 and 203 read with schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modifications or re-enactment(s) thereof for the time being in force), the consent of the Company be and is hereby accorded to the revision of remuneration of Mr. Ashish Ajmani, DIN:00130788, as the Whole-time Director of the Company for remaining period from 01stOctober, 2023 to 30thNovember, 2025 on the following terms and conditions (including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year during the aforesaid period) and for this purpose the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary."

Presently he will be paid monthly remuneration of Rs. 3,60,000/- per month on following terms and conditions:

Salary @ Rs. 3,00,000/- per month House Rent Allowance @ Rs. 60,000/- per month Perquisites: in addition to the aforesaid salary the following perquisites would be allowed. (These perquisites will not be included in the computation of the ceiling on remuneration as per section IV of Part II of Schedule V of the Companies Act, 2013.)

Company's contribution towards Provident Fund - As per rules of the Company but to the extent it is not taxable under the Income Tax Act 1961. Gratuity payable at a not exceeding half month's salary for each completed year of service. Encashment of leave at end of tenure. Free use of Company's Car with driver for Company's business. Free mobile and telephone facility at residence. Personal long distance calls shall be billed by the company. Reimbursement of all entertainment and travelling expenses actually incurred by the Whole-time Director for the business of the Company.

Minimum Remuneration:

Notwithstanding anything to the contrary herein contained, wherein any financial year during the currency of the tenure of office of the Whole-time Director, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of salary, allowances and perquisites as specifiedabove,subject to requisite approvals being obtained in that behalf.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to accept any modifications in the terms and conditions of the remuneration in such manner as may be suggested by any authority and acceptable to Mr. Ashish Ajmani.

RESOLVED FURTHER THAT for the purpose of giving effect to the foregoing Resolution, any Director of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as may be considered necessary, proper or desirable in the said regard including filling of returns with any authority."

Revision of Remuneration of Mr. Vikas Pandey as the Whole-time Director of the Company and to approve Remuneration payable to him: -

To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution: -

"RESOLVED THAT pursuant to the provisions of Sections 196,197 and 203 read with schedule V and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modifications or re-enactment(s) thereof for the time being in force), the consent of the Company be and is hereby accorded to the revision of remuneration of Mr. Vikas Pandey, DIN:08836156, as the Whole-time Director of the Company for remaining period from 01stOctober, 2023 to 30thSeptember, 2025 on the following terms and conditions (including the remuneration to be paid in the event of loss or inadequacy of profits in any financial year during the aforesaid period) and for this purpose the Board be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary."

Presently he will be paid monthly remuneration of Rs. 3,35,000/- per month on following terms and conditions:

Salary @ Rs. 2,85,000/- per month House Rent Allowance @ Rs. 50,000/- per month Perquisites: in addition to the aforesaid salary the following perquisites would be allowed. (These perquisites will not be included in the computation of the ceiling on remuneration as per section IV of Part II of Schedule V of the Companies Act, 2013.)

Company's contribution towards Provident Fund - As per rules of the Company but to the extent it is not taxable under the Income Tax Act 1961. Gratuity payable at a not exceeding half month's salary for each completed year of service. Encashment of leave at end of tenure. Free use of Company's Car with driver for Company's business. Free mobile and telephone facility at residence. Personal long distance calls shall be billed by the company. Reimbursement of all entertainment and travelling expenses actually incurred by the Whole-time Director for the business of the Company.

Minimum Remuneration:

Notwithstanding anything to the contrary herein contained, wherein any financial year during the currency of the tenure of office of the Whole-time Director, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of salary, allowances and perquisites as specifiedabove,subject to requisite approvals being obtained in that behalf.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to accept any modifications in the terms and conditions of the remuneration in such manner as may be suggested by any authority and acceptable to Mr. Vikas Pandey.

RESOLVED FURTHER THAT for the purpose of giving effect to the foregoing Resolution, any Director of the Company be and is hereby authorized to do all such acts, deeds, matters and things, as may be considered necessary, proper or desirable in the said regard including filling of returns with any authority."

Ordinary Resolution for ratification of remuneration payable to M/s Ravi Sahni and, Associates, Cost Accountants, appointed as Cost Auditors of the Company for FY 2023-24: -

To consider and if thought fit, pass with or without modification(s), the following Resolution as an ordinary resolution: -

"RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, M/s Ravi Sahni and Associates, Cost Accountant, (FRN: 000383) appointed as Cost Auditors by the Board of Directors of the Company to audit the cost records of the Company for the financial year 2023-24 at a remuneration to be fixed by the Board of Directors in consultation with them.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

	By Order of the Board of Directors For PENAM LABORATORIES LIMITED Sd/-
Date: August 29, 2023 Place: New Delhi	Surender Kumar Ajmani Chairman Cum Managing Director DIN: 00466908 Add: F-223, New Rajinder Nagar New Delhi-110060

NOTES: -

A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a member of the company. The proxies in order to be effective must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting. Pursuant to the provision of section 105 of the Companies Act 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total share capital of the company member holding more than ten percent of the total share capital of the company may appoint a single person as proxy, who shall not act as a proxy for any other member. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/ authority, as applicable. Proxy form is annexed hereto. Shareholders appointing the proxies are advised to execute the proxies in the form provided. Members/Proxies should fill the Attendance Slip/ sheet for attending the Meeting. Members are advised to notify any change in their address. Due to prohibitive cost of paper and printing, copies of the Annual Report will not be distributed at Annual General Meeting. Member desirous of obtaining any information concerning the accounts and operations of the Company are requested to address their queries to the Director at least seven days before the date of meeting so that the information required may be made available at the meeting. The Register of Directors Shareholding shall be available for inspection at the Meeting. An explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is attached herewith which forms part of the Notice.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 (annexed to and forming part of notice dated 29.08.2023 for Annual General Meeting to be held on 30th September, 2023)

ITEM NO. 4:

Revision of Remuneration of Mr. Ashish Ajmani as the Whole-time Director of the Company and to approve Remuneration payable to him: -

Mr. Ashish Ajmani is a engineering graduate and MBA, having vast experience in the field of international trade. He has more than 25 years rich experience and has widely travelled to almost all part of the world in respect of business assignments. His rich experience and knowledge will definitely add value to the company and will be in the interest of company.

Previously shareholders had fixed the remuneration payable to Mr. Ashish Ajmani, Whole-time Director for a period of five year from 01.12.2020 to 30.11.2025 at Annual General Meeting held on 30.09.2020. Keeping in view the improved business and remuneration of the similar executive in the industries, it is proposed to revise the remuneration of Mr. Ashish Ajmani for the remaining period of his appointment i.e. from 01.10.2023 to 30.11.2025.

The Board of Directors of the Company, on the recommendation of Nomination and Remuneration Committee at their meeting held on 29thAugust, 2023, had approved the remuneration of Mr. Ashish Ajmani as a Whole-time Director of the Company for a remaining period effective from 01st October, 2023 to 30thNovember 2025, subject to the approval of the shareholders in the Annual General Meeting.

The Board recommends the resolution for approval of the members by way of Special Resolution.

Details given below :

1	Name of Director	Ashish Ajmani
2	DIN	00130788
3	Date of Birth	15.03.1974
4	Nationality	Indian
5	Date of Appointment on the Board	05.10.2009
6	Qualification	Engineering graduate and MBA
7	Experience	More than 25 years' experience of this industry
8	Nature of Duties	The Whole Time Director shall devote his whole time and attention to the business of the Company and perform such duties as may be entrusted to him by the Board of Penam Laboratories Limited from time to time and separately communicated to him and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board of the Company in connection with and in the best interests of the business of the Company and the business of one or more of its associated companies and/or subsidiaries, including performing duties as assigned to the Whole-time Director from time to time by serving on the boards of such associated companies and/or subsidiaries or any other executive body or any committee of such a company
9	No. of Shares held in the Company	270336 Equity Shares

10	List of Directorship held in other Companies	Continental Manufacturers Pvt. Ltd Sampark Overseas Pvt. Ltd Sampark Fine Chem Pvt. Ltd
11	No. of Board Meeting attended during the Year	4 of 4
12	Chairman/ Member in the Committees of the Boards of Companies in which he is Director	Chairman-None Member-Audit Committee, Share Holders Grievance/Share Transfer Committee
13	Relationship Between Directors Inter-se	Mr. Surender Kumar Ajmani (Father of Ashish Ajmani) Mrs. Raj Rani Ajmani (Mother of Ashish Ajmani)
14	Remuneration Details (Drawn Earlier)	Salary @ Rs. 2,50,000/- per month House Rent Allowance @ Rs. 75,000/- per month Perquisites: in addition to the aforesaid salary the following perquisites would be allowed. (These perquisites will not be included in the computation of the ceiling on remuneration as per section IV of Part II of Schedule V of the Companies Act, 2013.) Company's contribution towards Provident Fund - As per rules of the Company but to the extent it is not taxable under the Income Tax Act 1961. Gratuity payable at a not exceeding half month's salary for each completed year of service. Encashment of leave at end of tenure. Free use of Company's Car with driver for Company's business. Free mobile and telephone facility at residence. Personal long distance calls shall be billed by the company. Reimbursement of all entertainment and travelling expenses actually incurred by the Whole-time Director for the business of the Company.

The total remuneration proposed to be paid to Mr. Ashish Ajmani is required to get approval under Section 197 of the Companies Act, 2013 by Special Resolution in the ensuing Annual General Meeting to be held on 30thday of September 2023.

Minimum Remuneration:

Notwithstanding anything to the contrary herein contained, wherein any financial year during the currency of the tenure of office of the Whole-time Director, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of salary, allowances and perquisites as specifiedabove,subject to requisite approvals being obtained in that behalf.

Other Terms of Appointment:

a) The Whole-time Director, so long as he functions as such, undertakes not to become interested or otherwise concerned, directly or through his spouse and/or children, in any selling agency of the Company.

b) The terms and conditions of the re-appointment of the Whole-time Director as also provided in the Agreement between the Company and the Whole-time Director may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits stipulated under Schedule V to the Act or any amendments made hereafter in this regard in such manner as may be agreed to between the Board and the Whole-time Director, subject to such approvals as may be required.

c) The appointment may be terminated earlier, without any cause, by either Party by giving to the other Party six months' notice of such termination or the Company paying six months' remuneration which shall be limited to provision of Salary, Benefits, Perquisites, Allowances and any pro-rated Incentive Remuneration (paid at the discretion of the Board), in lieu of such notice.

d) The employment of the Whole-time Director may be terminated by the Company without notice or payment in lieu of notice:

(i) if the Whole-time Director is found guilty of any gross negligence, default or misconduct in connection with or affecting the business of the Company or any subsidiary or associate company to which he is required by the Agreement to render services; or

(ii) in the event of any serious or repeated or continuing breach (after prior warning) or non-observance by the Whole-time Director of any of the stipulations contained in the Agreement; or

(iii) in the event the Board expresses its loss of confidence in the Whole-time Director

e) In the event the Whole-time Director is not in a position to discharge his official duties due to any physical or mental incapacity, the Board shall be entitled to terminate his contract on such terms as the Board may consider appropriate in the circumstances.

f) Upon the termination by whatever means of Whole-time Director employment under the Agreement:

(i) He shall immediately cease to hold offices held by him in any holding company, subsidiaries or associate companies without claim for compensation for loss of office by virtue of Section 167(1)(h) of the Act and shall resign as trustee of any trusts connected with the Company.

(ii) He shall not, without the consent of the Board of the Company, at any time thereafter represent himself as connected with the Company or any of its subsidiaries and associate companies.

g) All Personnel Policies of the Company and the related rules which are applicable to other employees of the Company shall also be applicable to the Whole-time Director unless specifically provided otherwise.

h) If and when the Agreement expires or is terminated for any reason whatsoever, Mr. Ashish Ajmani will cease to be the Whole-time Director and also cease to be a Director of the Company. If at any time, the Whole-time Director ceases to be a Director of the Company for any reason whatsoever, he shall cease to be the Whole-time Director and the Agreement shall forthwith terminate. If at any time, the Whole-time Director ceases to be in the employment of the Company for any reason whatsoever, he shall cease to be a Director and Whole-time Director of the Company.

i) The terms and conditions of re-appointment of Whole-time Director also include clauses pertaining to adherence to the Company's Code of Conduct, protection and use of intellectual property, non-competition, non-solicitation post termination of agreement and maintenance of confidentiality. The profile and specific areas of expertise of Mr. Ashish Ajmani and other relevant information as required under Secretarial Standards are provided as annexure to this Notice.

None of the Directors and Key Managerial Personnel of the Company or their respective relatives, except Mr. Ashish Ajmani, Mr. S.K. Ajmani (Chairman cum Managing Director) and Mrs. Raj Rani Ajmani (Director) being relative of Mr. Ashish Ajmani, to whom the resolution relates, is concerned or interested in the Resolution mentioned at Item No. 4 of the Notice. Since the proposed remuneration is exceeding the overall limits prescribed in the provisions of Section 197 and other applicable provisions of the Act, read with Schedule V to the Act, the approval of the Members is sought for the re-appointment and terms of remuneration of Mr. Ashish Ajmani as the Whole-time Director of the Company as set out above. The Board recommends the Special resolution set forth in Item No. 4 of the accompanying Notice for the approval of the Members of the Company.

ITEM NO. 5:

Revision of Remuneration of Mr. Vikas Pandey as the Whole-time Director of the Company and to approve Remuneration payable to him: -

Mr. Vikas Pandey having over 23 years of rich Industry experience with world`s top fortune 500 companies Like Canon and Konica Minolta (Japan), Panasonic and Toshiba (USA), Fidelity International (UK), is a graduate Engineer from Pune University along with Post Graduate Executive Program in Business Management (EPBM) from India's best B-School (Indian Institute of Management, Calcutta) of its times. His work experience includes working with diverse cultural teams across the globe and is presently with Penam Laboratories Limited operations since 2011, He has been a team player in catapulting the company annual turnover growth to more than 300% in all these years.

Previously shareholders had fixed the remuneration payable to Mr. Vikas Pandey, Whole-time Director for a period of five year from 01.10.2020 to 30.09.2025 at Annual General Meeting held on 30.09.2020. Keeping in view the improved business and remuneration of the similar executive in the industries, it is proposed to revise the remuneration of Mr. Vikas Pandey for the remaining period of his appointment i.e. from 01.10.2023 to 30.09.2025.

The Board of Directors of the Company, on the recommendation of Nomination and Remuneration Committee at their meeting held on 29thAugust, 2023, had approved the remuneration of Mr. Vikas Pandey as a Whole-time Director of the Company for a remaining period effective from 01st October, 2023 to 30thNovember 2025, subject to the approval of the shareholders in the Annual General Meeting.

The Board recommends the resolution for approval of the members by way of Special Resolution.

Details given below :

1	Name of Director	Vikas Pandey
2	DIN	08836156
3	Date of Birth	02.02.1978
4	Nationality	Indian
5	Date of Appointment on the Board	30.09.2020
6	Qualification	Engineering graduate and PostGraduate Executive Program in Business Management
7	Experience	More than 11 years' experience of this industry
8	Nature of Duties	The Whole Time Director shall devote his whole time and attention to the business of the Company and perform such duties as may be entrusted to him by the Board of Penam Laboratories Limited from time to time and separately communicated to him and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board of the Company in connection with and in the best interests of the business of the Company and the business of one or more of its associated companies and/or subsidiaries, including performing duties as assigned to the Whole-time Director from time to time by serving on the boards of such associated companies and/or subsidiaries or any other executive body or any committee of such a company
9	No. of Shares held in the Company	73650 Equity Shares
10	List of Directorship held in other Companies	None

11	No. of Board Meeting attended during the Year	4 of 4
12	Chairman/ Member in the Committees of the Boards of Companies in which he is Director	None
13	Relationship Between Directors Inter-se	Mr. Paras Nath Pandey (Father of Vikas Pandey) Mrs. Abha Pandey (Mother of Vikas Pandey)
14	Remuneration Details (Drawn Earlier)	Salary @ Rs. 2,50,000/- per monthHouse Rent Allowance @ Rs. 50,000/- per month Perquisites: in addition to the aforesaid salary the following perquisites would be allowed. (These perquisites will not be included in the computation of the ceiling on remuneration as per section IV of Part II of Schedule V of the Companies Act, 2013.) Company's contribution towards Provident Fund - As per rules of the Company but to the extent it is not taxable under the Income Tax Act 1961. Gratuity payable at a not exceeding half month's salary for each completed year of service. Encashment of leave at end of tenure. Free use of Company's Car with driver for Company's business. Free mobile and telephone facility at residence. Personal long distance calls shall be billed by the company. Reimbursement of all entertainment and travelling expenses actually incurred by the Whole-time Director for the business of the Company.

The total remuneration proposed to be paid to Mr. Vikas Pandey is required to get approval under Section 197 of the Companies Act, 2013 by Special Resolution in the ensuing Annual General Meeting to be held on 30thday of September 2023.

Minimum Remuneration:

Notwithstanding anything to the contrary herein contained, wherein any financial year during the currency of the tenure of office of the Whole-time Director, the Company has no profits or its profits are inadequate, the Company will pay remuneration by way of salary, allowances and perquisites as specifiedabove,subject to requisite approvals being obtained in that behalf.

Other Terms of Appointment:

a) The Whole-time Director, so long as he functions as such, undertakes not to become interested or otherwise concerned, directly or through his spouse and/or children, in any selling agency of the Company.

b) The terms and conditions of the re-appointment of the Whole-time Director as also provided in the Agreement between the Company and the Whole-time Director may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits stipulated under Schedule V to the Act or any amendments made hereafter in this regard in such manner as may be agreed to between the Board and the Whole-time Director, subject to such approvals as may be required.

c) The appointment may be terminated earlier, without any cause, by either Party by giving to the other Party six months' notice of such termination or the Company paying six months' remuneration which shall be limited to provision of Salary, Benefits, Perquisites, Allowances and any pro-rated Incentive Remuneration (paid at the discretion of the Board), in lieu of such notice.

d) The employment of the Whole-time Director may be terminated by the Company without notice or payment in lieu of notice:

(i) if the Whole-time Director is found guilty of any gross negligence, default or misconduct in connection with or affecting the business of the Company or any subsidiary or associate company to which he is required by the Agreement to render services; or

(ii) in the event of any serious or repeated or continuing breach (after prior warning) or non-observance by the Whole-time Director of any of the stipulations contained in the Agreement; or

(iii) in the event the Board expresses its loss of confidence in the Whole-time Director

e) In the event the Whole-time Director is not in a position to discharge his official duties due to any physical or mental incapacity, the Board shall be entitled to terminate his contract on such terms as the Board may consider appropriate in the circumstances.

f) Upon the termination by whatever means of Whole-time Director employment under the Agreement:

(i) He shall immediately cease to hold offices held by him in any holding company, subsidiaries or associate companies without claim for compensation for loss of office by virtue of Section 167(1)(h) of the Act and shall resign as trustee of any trusts connected with the Company.

(ii) He shall not, without the consent of the Board of the Company, at any time thereafter represent himself as connected with the Company or any of its subsidiaries and associate companies.

g) All Personnel Policies of the Company and the related rules which are applicable to other employees of the Company shall also be applicable to the Whole-time Director unless specifically provided otherwise.

h) If and when the Agreement expires or is terminated for any reason whatsoever, Mr. Ashish Ajmani will cease to be the Whole-time Director and also cease to be a Director of the Company. If at any time, the Whole-time Director ceases to be a Director of the Company for any reason whatsoever, he shall cease to be the Whole-time Director and the Agreement shall forthwith terminate. If at any time, the Whole-time Director ceases to be in the employment of the Company for any reason whatsoever, he shall cease to be a Director and Whole-time Director of the Company.

i) The terms and conditions of re-appointment of Whole-time Director also include clauses pertaining to adherence to the Company's Code of Conduct, protection and use of intellectual property, non-competition, non-solicitation post termination of agreement and maintenance of confidentiality. The profile and specific areas of expertise of Mr. Ashish Ajmani and other relevant information as required under Secretarial Standards are provided as annexure to this Notice.

None of the Directors and Key Managerial Personnel of the Company or their respective relatives, except Mr. Vikas Pandey and Dr. Paras Nath Pandey (Managing Director) and Mrs. Abha Pandey (Director) being relative of Mr. Vikas Pandey, to whom the resolution relates, is concerned or interested in the Resolution mentioned at Item No. 5 of the Notice. Since the proposed remuneration is exceeding the overall limits prescribed in the provisions of Section 197 and other applicable provisions of the Act, read with Schedule V to the Act, the approval of the Members is sought for the re-appointment and terms of remuneration of Mr. Vikas Pandey as the WHOLE TIME DIRECTOR of the Company as set out above. The Board recommends the Special resolution set forth in Item No. 5 of the accompanying Notice for the approval of the Members of the Company.

ITEM NO. 6:

Ratification of remuneration payable to M/s Ravi Sahni and Associates, Cost Accountants, appointed as Cost Auditors of the Company for FY 2023-24: -

In pursuance of Section 148 of the Companies Act, 2013 and Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the Company is required to appoint a cost auditor to audit the cost records of the applicable products of the Company. As per the Rules, remuneration payable to the cost auditor is required to be ratified by the members of the Company in the general meeting.

The Board of Directors of the Company at its meeting held on June 24, 2023 has considered and approved the appointment of M/s Ravi Sahni and Associates, Cost Accountants (FRN: 000383) as the cost auditor of the Company for the financial year 2023-24 at a remuneration to be fixed by the Board of Directors in consultation with them. The Board recommends this resolution for approval of the Members for ratification of the remuneration payable to the cost auditor for the financial year 2023-24.

The Directors therefore, recommend the Ordinary Resolutions for the approval of the shareholders. None of the Directors, Key Managerial Personnel of the Company or their relatives or any of other officials of the Company as contemplated in the provisions of Section 102 of the Companies Act, 2013 is, in any way, financially or otherwise, concerned or interested in the resolutions.

Disclosure required under Secretarial Standard 2 on General Meetings is annexed to the notice.

By order of Board of Directors

For PENAM LABORATORIES LIMITED

Date: August 29, 2023 Place: New Delhi	Sd/- Surender Kumar Ajmani Chairman Cum Managing Director DIN: 00466908 Add: F-223, New Rajinder Nagar New Delhi-110060

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of

Companies (Management and Administration) Rules, 2014]

Venue of the meeting: 5/46, Old Rajinder Nagar, Main Shankar Road, New Delhi - 110060

Date & Time: Saturday, 30thSeptember, 2023 at 11.30 A.M.

Name of the Member(s):	
Registered address:	
E-mail Id:	

Folio No.	
No. of shares held	

I/We____ being a member/member of Penam Laboratories Limited hereby appoint the following

Mr./Mrs.____ Registered addresses ______________________________ Email id __________________________________ Signature ________________________________ or failing him/her

Mr./Mrs.____ Registered addresses ______________________________ Email id __________________________________ Signature ________________________________ or failing him/her

Mr./Mrs.____ Registered addresses ______________________________ Email id __________________________________ Signature ________________________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at 34thAnnual General Meeting of the Company to be held on Saturday, 30thSeptember, 2023 at 5/46, Old Rajinder Nagar, Main Shankar Road, New Delhi at 11.30 A.M., and at any adjournment thereof in respect of such resolutions as are indicated below:

S.I No.	Resolution	For	Against	Abstain
Ordinary Business: -				
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2023 along with Reports of Directors and Auditors thereon.			
2.	To re-appoint Vikas Pandey (DIN-08836156) who retires by rotation and being eligible offers himself for re-appointment.			
3.	To re-appoint Mrs. Abha Pandey (DIN 01149655) who retires by rotation and being eligible offers herself for re-appointment.			
Special Business: -				
	Revision of Remuneration of Mr. Ashish Ajmani as the Whole-time Director of the			

4.	Company and to approve Remuneration payable to him:- To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:			
5.	Revision of Remuneration of Mr. Vikas Pandey as the Whole-time Director of the Company and to approve Remuneration payable to him:- To consider and if thought fit, to pass, with or without modification(s), the following resolution as Special Resolution:			
6.	Ordinary Resolution for ratification of remuneration payable to M/s Ravi Sahni and Associates, Cost Accountants, appointed as Cost Auditors of the Company for FY 2023-24: - To consider and if thought fit, to pass, with or without modification(s), the following resolution as Ordinary Resolution:			

This is optional. Please put a tick mark (v) in the appropriate column against the resolutions indicated in the box.

Signature (s) of Member(s)

1. ____

Affix Revenue Stamp

2. ____

3. ____

Signed this day of 2023.

Signature of Proxy holder(s)

NOTES:

The Proxy to be effective should be deposited at the Registered office of the company by speed post or courier at F-223, New Rajinder Nagar, New Delhi - 110060, not less than FORTY-EIGHT HOURS before the commencement of the Meeting. A Proxy need not be a member of the Company. In the case of joint holders, the vote of the senior who tenders a vote, whether in person or by proxy, shall be accepted to the exclusion of the vote of the other joint holders. Seniority shall be determined by the order in which the names stand in the Register of Members. The submission by a member of this form of proxy will not preclude such member from attending in person and voting at the meeting.

Directors' Report

To,

The Members of

PENAM LABORATORIES LIMITED

Your directors have pleasure in presenting their 34th Directors' Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2023.

1.FINANCIAL HIGHLIGHTS:

Particulars	Current year (Rs. in Lakhs)	Previous Year (Rs. in Lakhs)
Revenue from Operation	50,804.69	33,667.94
Other Income	1,097.09	1,502.44
Total Income	51,901.78	35,170.38
Finance Cost	44.87	32.14
Depreciation	190.28	185.53
Profit Before Tax	6,009.17	4,423.41
Provision for Taxation: -		
Current Tax	1,580.00	1,189.00
Tax Relating to earlier Year	16.29	NIL
Deferred Tax	0.96	4.22
Profit/(loss) from Continuing Operation after Tax	4,411.91	3,230.19
Other Comprehensive Income (Net)	9.52	7.09
Total Comprehensive Income for The Year	4,421.43	3,237.28
Earnings per share (Rs.) :		
Basic	85.57	62.65

Diluted	85.57	62.65

2.STATE OF COMPANY'S AFFAIRS:

During the year under review, the total Income of the Company was Rs. 51,901.78 lakhs against Rs. 35,170.38 Lakhs in the previous year. The Comprehensive Income of the Company was Rs. 4,421.43 Lakhs as compared to Rs. 3,237.28 Lakhs in the previous year. Your directors are continuously looking for new avenues for future growth of the Company.

3.DIVIDEND AND TRANSFER TO RESERVE:

Your directors do not recommend any dividend for Financial Year 2022-23 and the company has not transferred any amount to any reserve out of current year profit.

4.MATERIAL CHANGE AND COMMITMENTS:

No material changes occurred subsequent to the close of the financial year of the company to which the balance sheet relates and the date of the report like settlement of tax liabilities, operation of patent rights, depression in market value of investments, institution of cases by or against the company, sale or purchase of capital assets or destruction of any assets etc.

5.DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES:

As on March 31, 2023, the Company does not have any subsidiary/joint venture/associate companies.

6.CHANGE IN THE NATURE OF BUSINESS:

There is no change in the nature of the business of the company.

7.DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

8.DEPOSITS:

During the reporting period, the Company has not accepted any deposit falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

9.LOAN FROM DIRECTORS:

The Company has borrowed money from Directors of the Company which is stated as follows:

(Rs. in Lakhs)

Opening Balance	Accepted During the Year	Paid During the Year	Closing Balance
267.00	NIL	30.00	237.00

Further, a Declaration regarding the same is given by the Director that the amount is not being given out of funds acquired by them by borrowing or accepting loans or deposits from others.

10.ANNUAL RETURN:

The Company is having website i.e.www.penam.inand annual return of the Company has been published on such website.

11.MEETINGS OF THE BOARD OF DIRECTORS:

Four Board Meetings were held during the Financial Year ended March 31, 2023 and the maximum gap between any two Board Meetings was less than one hundred and twenty days.

The following Meetings of the Board of Directors were held during the Financial Year 2022-23: -

SN	Date of Meeting	Board Strength	No. of Directors Present
1.	12.07.2022	8	7
2.	31.08.2022	8	8
3.	19.12.2022	8	8
4.	20.03.2023	8	8

12.DIRECTORS & KMP's:

As on March 31, 2023, the Board of Directors comprised of Eight directors including a Chairman cum Managing Director, one Managing Director and two whole time director and two women director and two are independent directors.

In accordance with the provisions of the Companies Act 2013, Mr. Vikas Pandey (DIN: 08836156) Whole time director and Mrs. Abha Pandey (DIN 01149655) a Director of the Company, retire by rotation and, being eligible, they offer themselves for reappointment.

13.DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

(a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(b) 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 and loss of the company for that period;

(c) The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) The directors have prepared the annual accounts on a going concern basis; and

(e) The directors, have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

(f) The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14.DECLARATION BY INDEPENDENT DIRECTORS:

The Company has received declaration from following Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of Companies Act, 2013 and amendments thereto:

Mr. Arun Kumar Mittal

Mr. Narinder Mohan Jhanji

The Company has also received confirmation from all the Independent Directors that they have not incurred disqualification under section 164(2) of the Companies Act, 2013 in any of the Companies, in the previous financial year, and that they are at present, stand free from any disqualification from being a Director. The Independent Directors have also confirmed their compliance with the Code for Independent Directors, as prescribed in Schedule IV to the Companies Act, 2013.

15.AUDITORS' REPORT:

M/s Subodh Jain & Co., Chartered Accountants (Registration No. 002992N), had been appointed as Statutory Auditors of your Company, for a period of five years from FY 2019-20 to FY 2023-24 at the Annual General Meeting held on September 30, 2019.

The company has received a letter from the auditors confirming that they are eligible for re-appointment as auditors of the Company under section 139 of Companies Act, 2013 and meet the criteria for appointment specified in section 141 of the Companies Act, 2013.

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

Further the Auditors' Report for the financial year ended, 31st March, 2023 is annexed herewith for your kind perusal and information. (Annexure: 1)

16.PARTICULARS OF FRAUD REPORTED BY AUDITORS:

During the period under review, no frauds were reported by the auditors of the Company under section 143(12) of the Companies Act, 2013.

17.SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board of Directors of the Company has appointed M/s M.K. Mandal & Associates, Practicing Company Secretaries for conducting secretarial audit of the Company for the F.Y. 2022-23. The Secretarial Audit Report issued by the aforesaid Secretarial Auditors is annexed herewith for your kind perusal and information. (Annexure: 2)

There is no qualification, reservation, observation, disclaimer or adverse remark in the Secretarial Audit Report which may require explanation from the Directors.

18.COST AUDIT:

In terms of the provisions of Section 148 and all other applicable provisions of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, The Board of Director have appointed M/s. Ravi Sahni and Associates, Cost Accountants, Delhi to audit the Cost Accounts of the Company for the financial year 2022-23 commencing from 01st April, 2022 to 31st March, 2023. The remuneration proposed to be paid to them requires ratification of the shareholders of the Company. In view of this, your ratification for payment of remuneration to Cost Auditors is being sought at the ensuing Annual General Meeting.

The provision of Cost Audit as per Section 148 of the Companies Act, 2013 applicable on the Company and the Company has maintained proper records and account of the same as required under the Act.

19.INTERNAL AUDITOR:

Pursuant to Section 138 of the Companies Act, 2013read with the Companies (Accounts) Rules, 2014, the company has appointed Mr. Ajay Gupta, Chartered Accountant as the internal auditor of the company. The role of the internal auditor includes but not limited to review of internal audit observation and monitoring of implementation of corrective actions required, reviewing of various policies and ensure its proper implementation.

20.AUDIT COMMITTEE:

The Audit Committee of Board of Directors constituted in terms of Section 177 of the Companies Act, 2013 consist three directors, Mr. A.K. Mittal, Mr. N.M. Jhanji and Mr. Ashish Ajmani. The Audit Committee is chaired by Mr. A.K. Mittal.

The committee met four times during the year.

21.NOMINATION AND REMUNARATION COMMITTEE:

The Nomination and Remuneration Committee of Board of Directors constituted in terms of Section 178 of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 consists of three directors, Mr. A.K. Mittal, Mr. N.M. Jhanji and Mrs. Raj Rani Ajmani. The Nomination and Remuneration Committee is chaired by Mr. N. M. Jhanji.

The committee met one time during the year.

22.SHAREHOLDERS GRIEVANCE/ SHARE TRANSFER COMMITTEE:

The Shareholders Grievance/ Share Transfer Committee of the Board of Directors constituted in terms of provisions of the Companies Act, 2013 consists of three Directors, Mr. S.K. Ajmani, Dr. P.N. Pandey and Mr. Ashish Ajmani and the Committee is chaired by Mr. S.K. Ajmani.

The Committee met four times during the year.

23.VIGIL MECHANISM / WHISTLE BLOWER POLICY:

There are no instances of fraud and mismanagement, so the Company has not established a Vigil Mechanism / Whistle Blower Policy.

24.COMPANY`S POLICY ON DIRECTOR`S APPOINTMENT AND REMUNERATION:

Pursuant to the provisions of Section 134(3)(e) of the Companies Act, 2013, the policy of the Company on the appointment and remuneration of the Directors, the requisite details as required by Section 178(3) & (4) of the Companies Act, 2013 is enclosed. (Annexure: 3)

25.PARTICULARS OF EMPLOYEES AND RELATED DISCLOUSRES:

The two Key Managerial Personnel remuneration exceed the limit under the provisions relating to disclosure of information in pursuance of Section 197 of the Companies Act, 2013, read with the Rule 5(2)& Rule 5(3)Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 due to Remuneration/ salary exceed the limit are disclosed under Annexure 4 to the Director's report.

26.PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186:

The company has not given any Loans, Guarantees and Investments under the provisions of Section 186 of the Companies Act, 2013 during the Financial Year ended 31st March 2023.

27.RELATED PARTY TRANSACTION:

During the Financial Year 2022-23, all transactions entered into with Related Parties, as defined under the Companies Act, 2013, were in the ordinary course of business and on an arm length basis. There were materially significant transactions with related parties during the year as referred to in Section 188 (1) of the Companies Act, 2013, in the prescribed form AOC-2, is appended as Annexure 5 to the Director's report.

28.CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, RESEARCH AND DEVELOPMENT AND FOREIGN EXHANGE EARNING AND OUTGO:

The particulars as required under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption, Research and Development and Foreign Exchange earnings and outgo have been furnished considering the nature of activities undertaken by the company during the year under review. (Annexure: 6)

29.PERFORMANCE EVALUATION OF BOARD OF DIRECTORS:

Since the Company does not cover under the class of the companies prescribed under Section 134(3)(p) of Companies Act, 2013, therefore performance evaluation of Board of Directors and Individual Directors is not applicable.

30.RISK MANAGEMENT POLICY:

Risks are events, situations or circumstances which may lead to negative consequences on the Company`s businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise-wide approach to Risk Management has been adopted by the Company and key risks are being managed within a unitary framework. After formal roll-out, all business divisions and corporate functions have embraced Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation is considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time has become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

31.INTERNAL FINANCIAL CONTROL:

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

32.CORPORATE SOCIAL RESPONSIBILITTY:

Pursuant to the provision of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the company has constituted a CSR Committee. Mr. N. M. Jhanji is the Chairperson of the Committee and Mr. Surender Kumar Ajmani and Dr. P. N. Pandey are members to the Committee.

The committee met four times during the year.

The requisite details on CSR activities pursuant to Section 135 of the Act and as per Companies (Corporate Social Responsibility Policy) Rules, 2014 are attached as (Annexure - 7)

33.PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

During the year, no complaint has been received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act` 2013.

34.CONSTITUTION OF COMMITTEE - SEXUAL HARASSMENT AT WORKPLACE:

The Company has constituted committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and however, the Company has complied with provisions of the same.

35. INSOLVENCY AND BANKRUPTY CODE:

During the year under review, no application has been made by the Company under the Insolvency and Bankruptcy Code and accordingly the requirement of disclosing the following details is not applicable to the Company:

i) the details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year; and

ii) the details of difference between amount of the valuation done at the time of onetime settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

36.GENERAL

Your directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. There was no issue of equity shares with differential rights as to dividend, voting or otherwise.

2. There was no issue of shares (including sweat equity shares) to employees of the Company under any scheme save.

3. Neither the Managing Directors nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.

37. ACKNOWLEDGEMENT:

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

Date: 29.08.2023 For and on behalf of the Board of Directors

Place: New Delhi PENAM LABORATORIES LTD

Sd/-	Sd/-
Vikas Pandey	Surender Kumar Ajmani
Whole Time Director	Chairman cum Managing Director
DIN: 08836156	DIN: 00466908
Add: C-1041, ANSAL	Add: F-223, NEW
ESENCIA, SECTOR 67,	RAJINDER NAGAR,
GURGAON-122001	NEW DELHI, 110060,

Annexure - 3

Nomination and Remuneration Policy

Introduction:

This policy applies to the Board of directors, Key Managerial Personnel and Senior Management Personnel of Penam Laboratories Limited ("Company")

The policy envisages framework for nomination, remuneration and evaluation of Board of Directors, Key Managerial Personnel and Senior Management Personnel in adherence to the requirement of section 178 of the Companies Act, 2013 and in line with the company philosophy toward nurturing its human resource.

1. Objective:

Nomination and Remuneration Committee of Penam Laboratories Limited ("Company") is a Board Committee and plays a dual role of

(a) Identifying potential candidates for becoming members of the Board and determining the composition of the Board based on the need and requirements of the Company from time to time to bring out diversity in the Board and also identify persons to be recruited in the senior management of the Company and;

(b) Ensuring the Company's compensation packages and other human resource practices are effective in maintaining a competent workforce and make recommendations relating to compensation of the Managing Director, Whole-time Directors and the senior management of the Company from time to time.

2. Constitution:

The Committee shall comprise of at least three Directors, all of whom shall be non-executive directors and at least half shall be Independent Directors, the Chairperson being an Independent Director. The Chairperson of the Company (whether or not a non-executive director) may be a member of the Committee but shall not chair such Committee. The Chairperson of this Committee or in case of his absence, any other person authorised by him shall attend the general meetings of the Company. The Committee may meet, convene and conduct Committee meetings through video conferencing or audio-visual means, as may be provided by the Company.

3. Meaning of terms used

"Board" means the Board of Directors of the company.

"Nomination and Remuneration Committee" ('Committee') means the Committee of the Board constituted orre-constituted from time to time under the Section 178 of the Companies Act, 2013.

"Senior Management Personnel ('SMP')" means a company employee who is members of its core management team excluding Board of Directors and are one level below the executive directors, including functional heads.

"Key Managerial Personnel ('KMP')" means

(i) Chief Executive Officer or the Managing Director or the Manager;

(ii) Whole-time Director;

(iii) Chief Financial Officer;

(iv) Company Secretary; and

(v) Such other officers as may be prescribed under the act from time to time.

4. Appointment and removal of Director, KMP and SMP

a) The Committee shall consider criteria such as qualifications, skills, expertise and experience of the person to be appointed as Director, KMP or at Senior Management level and accordingly recommend to the board his/her appointment.

The age of person to be appointed as Non-Executive Director shall not be less than 21 years and more than 75 years. The Committee at its discretion may recommend to the board continuation of Director for further term of appointment who has completed 75 years.

b) The age of person to be appointed as Executive Director shall not be less than 21 years and not more than 70 years. The Committee at its discretion may recommend to the board continuation of Director for further term of appointment who has completed 70 years.

c) The Company should ensure that the person so appointed as Director shall not be disqualified under Companies Act, 2013, rules made thereunder, or any other enactment for the time being in force.

d) The Director/ Independent Director/KMP/SMP shall be appointed as per the provisions and procedure lay down under the Companies Act, 2013, rules made thereunder, or any other enactment for the time being in force.

e) The Committee may recommend to the Board for removal of a director on account of any disqualification mentioned in Companies Act, 2013, rules made thereunder or under any other applicable act, rules and any other reasonable ground. The committee may also recommend to the Board for removal of KMP or SMP subject to the provisions and compliance of applicable Act, rules.

d) Term and tenure of a Director shall be in accordance with the provisions of the Companies Act, 2013 rules thereof as amended from time to time.

5. Remuneration of Managing Director/Whole-Time Directors:

The terms and conditions of appointment and remuneration payable to Managing Director and Whole-Time Directors shall be recommended by the Nomination and Remuneration Committee to the board subject to the overall limits provided under the Companies Act, 2013 and rules made there under including any modifications and re-enactments thereto which shall be subject to approval by the shareholders at next Annual General Meeting of the company, if required and by the Central Government in case such appointment is at variance to the conditions specified schedule V of the Companies Act, 2013. Approval of the central government is not necessary if the appointment is made in accordance with the condition specified in schedule V to the act.

As per the provision of Companies Act, 2013, the Company may appoint a person as its Managing Director or Manager, Whole-Time Director for a term not exceeding five years at a time.

The executive directors may be paid remuneration either by way of a monthly payment or at a specified percentage of net profits of the company or partly by one way and partly by other. The Board may approve payment of commission on the profits of the company subject to the overall limits provided into the act.

The break-up of the pay scale, performance bonus and quantum of perquisites including, employer's contribution to Provident Fund, pension scheme, medical expenses, etc. shall be decided and approved by the board on the recommendation of the committee and shall be within the overall remuneration approved by the shareholders and Central Government, wherever required.

While recommending the remuneration payable to managing or whole-time director, the committee shall inter alia; have regard to the following matters:

Financial and operating performance of the company Relationship between remuneration and performance

Industry/ sector trends for the remuneration paid to executive directors

6. Remuneration to Non-Executive / Independent Director:

The Non-Executive / Independent Director may receive remuneration by way of sitting fees for attending meetings of Board or Committee thereof and are eligible for reimbursement of expenses for participation in board and other meetings. Based on recommendation of committee, the board may decide the sitting fees payable to Non-executive directors provided that such fees shall not exceed the maximum permissible limit under the Companies act, 2013.

7. Nomination and Remuneration of KMP & SMP:

The Executive management of a company is responsible for the day-to-day management of a company. The Companies Act, 2013 has used the term "Key Managerial Personnel" to define the executive management.

The KMP is point of first contact between the company and its stakeholders. While the Board of Directors responsible for providing the oversight, it is Key Managerial Personnel and the senior management who are responsible for not just laying down the strategies as well as its implementation.

Among the KMP, remuneration of a Managing Director and Whole Time Director, shall be governed by the Section 178 of the Companies Act, 2013 dealing with "Remuneration of Managing Director and Whole Time Director".

Apart from the directors, the remuneration of all the other KMP such as the Chief Financial Officer and Company Secretary and any other officer that may be prescribed under the statute from time to time shall be determined by the committee of the company in consultation with the Managing Director and the Whole Time Director.

The Remuneration determined for all Senior Management Personnel shall be in line with the Company's philosophy to provide fair compensation to Key- Executive officer based on their performance and contribution to the company and to provide incentives.

8. Criteria for evaluation of Board

The evaluation of board shall be carried out annually as per the provisions of the Companies Act, 2013 and rules thereof

Performance evaluation of each Director will be based on the criteria as laid down from time to time by the Nomination and Remuneration Committee.

Criteria for performance evaluation shall include aspects such as attendance for the meetings, participation and independence during the meetings, interaction with Management, Role and accountability to the Board, knowledge and proficiency and any other factors as may be decided by the Nomination and Remuneration Committee.

Further, performance evaluation of an Executive Director will also base on business achievements of the company.

Annexure - 4

Particulars of Employees Information as required under Rule 5 (2) & Rule 5 (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and forming part of the Director's Report for the Financial Year ended March 31, 2023.

Sr. no.	Name of the Director	Age	Designation	Name of the Last employment	Amount (annually (Rs. In Lakhs)	Qualification	Experience in years	Date of joining	Particulars of previous employment
1	Surender Kumar Ajmani	83 Years	Chairman cum Managing Director	D.Kumar Consulting Engg. Pvt. Ltd.	199.14	B.Sc Engineering	61 Years	07/08/1989	D.Kumar Consulting Engg. Pvt. Ltd.
2	Dr. Paras Nath Pandey	73 Years	Managing Director	Cephon Laboratories Ltd	686.11	Phd in Chemistry	51 Years	07/08/1989	Cephon Laboratories Ltd

Date: 29.08.2023 For and on behalf of the Board of Directors

Place: New Delhi PENAM LABORATORIES LTD

Sd/-	Sd/-
Vikas Pandey	Surender Kumar Ajmani
Whole Time Director	Chairman cum Managing Director

DIN: 08836156	DIN: 00466908
Add: C-1041, ANSAL	Add: F-223, NEW
ESENCIA, SECTOR 67,	RAJINDER NAGAR,
GURGAON-122001	NEW DELHI, 110060,

Annexure - 5

FORM NO. AOC.2

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 third proviso thereto

(Pursuant to clause (h) of sub-section (3)of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

1. Details of contracts or arrangements or transactions not at arm`s length basis:N.A.

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts/arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangement or transactions at arm`s length basis:

(a) Name(s) of the related party and nature of relationship:

(i) Raj Impex, Relation with Woman Director Raj Rani Ajmani of the Company.

(ii) Ecosol Industries Pvt. Ltd,

(b) Nature of contracts/arrangements/transactions:

(i) Sale/Purchase of the material with Raj Impex.

(ii) Sale/Purchase of the material with Ecosol Industries Pvt. Ltd..

(c) Duration of the contracts/arrangements/transactions:

(i) Ongoing.

(d) Salient terms of the contracts or arrangements or transactions including the value, if any:

(i) Value for sale Rs. 9.68 Lakhs & Value of Purchase Rs. 13.12 Lakhs of the material with Raj Impex.

(i) Value for sale 16.33 Lakhs & Value of Purchase Rs. 8.51 Lakhs of the material with Ecosol Industries Pvt. Ltd.

(ii) Value of CSR expenses with Penam Foundation for the financial year Rs 79.42 Lakhs.

(e) Date(s) of approval by the Board, if any:

i) Raj Impex on 12.07.2022 &

ii) Ecosol Industries Pvt. Ltd. 19.12.2022

(f) Amount paid as advances, if any: N.A.

Annexure - 6

Conservation of Energy, Technology Absorption & Foreign Exchange Earnings and Outgo

(Pursuant to clause (m) of sub-section (3) of section 134 of the Act and Rule 8(3) of the Companies (Accounts) Rules, 2014)

(A) CONSERVATION OF ENERGY: -

(1) Steps Taken or impact on Conservation of energy: -

(i) Replacement of old electrical motors by new energy efficient motors in phased manner.

(ii) Installation of LEDs.

(iii) Used APFC (Automatic Power Factor Controller) to improve power factor.

(iv) Used VFD (Variable Frequency Drive) on bigger motors to save power.

(v) Policy of regular service of heating and cooling equipment.

(vi) Replacement of old air conditioners with new ones

(vii) Gas connection has been installed thereby reducing coal consumption

(2) Steps taken by the Company for utilizing alternate sources of energy: - Usage of Solar Power.

(3) Capital investment made on energy saving equipment: - NIL.

(B) TECHNOLOGY ABSORPTION: -

(1) The efforts made towards technology absorption: -

In Pharmaceuticals technology upgrading is a way of life and our company is not different. Technologies are continuously developed and implemented without changing critical parameters. The Company has successfully deployed yield improvement technologies developed by in house R&D.

(2) The benefits derived like product improvement, cost reduction, product development or import substitution: -

(i) Reduction of Power Cost.

(ii) Higher worker's outrun resulting in reduced cost of production.

(3) In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): -

(i) The details of technology imported: - NIL

(ii) The Year of Import: - NIL

(iii) Whether the technology have been fully absorbed: - NIL

(iv) If not fully absorbed areas where absorption has not taken place and the reason thereof: - NIL

(4) Expenditure incurred on Research and Development: -

The Company has incurred Rs. 27.31 lakhs (Previous Year Rs. 23.39 lakhs).

Foreign Exchange Earnings and Outgo: -

(Rs. in Lakhs)

Earnings	For the Year ending 31.03.2023	For the Year ending 31.03.2022
Export earning Direct Exports (FOB Value)	16,536.30	11,447.20

Outgo: -

S.No.	Particulars	For the financial year ending 31.03.2023	For the financial year ending 31.03.2022
1.	Raw Materials (CIF Value)	31,504.65	19,810.37
2.	Capital Goods	Nil	Nil
3.	Commission	132.45	99.28
4.	Foreign Travelling	3.49	Nil

Annexure - 7

ANNUAL REPORT ON CSR ACTIVITIES

A brief outline of the company`s CSR policy, including overview of projects or programs Proposed to be undertaken and a reference to the web-link to the CSR policy and projects or Programs:

Brief outline of the company`s CSR policy

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking.

(ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

(iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;

(v) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

(vi) Measures for the benefit of armed forces veteran, war widows and their dependents Central Armed Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

(vii) Training to promote rural sports nationally recognized sports and Olympic sports;

(viii) Contribution to the Prime Minister's National Relief Fund [or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM Cares Fund)]or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and

(ix) (a) Contributions to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);

(x) Rural development projects.

(xi) Slum area development

(xii) Disaster management, including relief, rehabilitation and reconstruction activities

The Composition of the CSR Committee (as on 31stMarch, 2023):

Sr. no.	Name of the Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the Year

1	Mr. Narinder Mohan Jhanji	Chairman/Independent Director	4	4
2	Mr. Surender Kumar Ajmani	Member/Chairman cum Managing Director	4	4
3	Dr. Paras Nath Pandey	Member/Managing Director	4	4

Provide the web-link where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company:

Composition of the Committee: www.penam.in

CSR Policy: www.penam.in

CSR Projects: www.penam.in

Provide the details of Impact assessment of CSR Projects carried out in pursuance of sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable:Not Applicable

Details of the amount available for set off in pursuance of sub-rule (3) of Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. no.	Financial Year	Amount available for set-off from preceding financial years (in Rs.)	Amount required to be set- off for the financial year, if any (in Rs.)
Not Applicable			

Average net profit of the company as per Section 135(5):Rs. 7642.32 Lakhs

(a) Two percent of average net profit of the Company as per section 135(5): Rs. 152.85 Lakhs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial

years: Nil

(c) Amount required to be set off for the financial year, if any: Nil

(d) Total CSR obligation for the financial year (7a+7b- 7c): Rs. 152.85 Lakhs

(a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)
Total Amount transferred to	Amount transferred to any fund specified under

Unspent CSR Account as per Section 135(6)	Schedule VII as per second proviso to Section 135(5)				
	Amount (in Rs.)	Date of transfer	Name of the fund	Amount (in Rs.)	Date of transfer
182.36 Lakhs	-	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year:

Sl. No.	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project (State and District)	Project duration	Amount allocated for the project (in Lakhs)	Amount spent in the current financial year (in Lakhs)	Amount transferred to unspent CSR account for the project as per Section 135(6) (in Lakhs)	Mode of Implementation Direct (yes/No)	M im - T Im Ag
1	Construction of School Building	Promotion of Education	Yes	New Delhi, (State-Delhi)	3Years	79.42	79.42		NO	YE
2	Construction of School Building	Promotion of Education	Yes	New Delhi, (State-Delhi)	3Years	57.11	57.11		Yes	-
	Total					136.53	136.53			

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

Sl. No.	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project (State and District)	Amount spent for the project (in Lakhs)	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency	
							Name	CSR Registration no.
	Primary							

1	Education For Nutrition, Computer, School Fees etc.	Promotion of Education	Yes	New Delhi, (State-Delhi)	2.69	Yes	-	-
2	Primary Education For School Buildings Nutrition, Computer, School Fees etc.	Promotion of Education	Yes	New Delhi, (State-Delhi)	0.90	No	Arya Kanya Gurukul	CSR000113
3	Old Age Home: Building Fund	Building Fund	Yes	New Delhi, (State-Delhi)	6.80	No	Arya Mahila Ashram	CSR000133
4	Primary Health Health Care Activities	Promotion of Health Care	Yes	New Delhi, (State-Delhi)	0.41	Yes		
5	Rural Transformation	Promoting Rural Development	Yes	Dharuhera, Rewari (State-Haryana)	2.29	Yes		
6	Contribution to Public funded University & IIT	Promoting Sustainable Development Goals	Yes	New Delhi, (State-Delhi)	3.00	Yes		
7	Eradicating Hunger and malnutrition	providing food packets and ration kits	Yes	New Delhi, (State-Delhi) Dharuhera, Rewari (State-Haryana)	24.74	Yes		
8	Primary Health	Infrastructure of medicals	1. Haryana	1. Haryana	5.00	No	Haryana State CSR Trust	CSR000023
	Total				45.83			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the financial year (8b+8c+8d+8e) : Rs. 182.36 Lakhs

(g) Excess amount for set off, if any: Nil

Sr. no.	Particular	Amount (in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	152.85
(ii)	Total amount spent for the financial year	182.36
(iii)	Excess amount spent for the financial year [(ii)-(i)]	29.51
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

(a) Details of Unspent CSR amount for the preceding three financial years:

Sr. no.	Preceding financial year	Amount transferred to Unspent CSR Account under Section 135 (6) (in Lakhs)	Amount spent in the reporting financial year (in Lakhs)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any	Amount remaining to be spent in succeeding financial years. (in Lakhs)		
				Name of the fund	Amount (in Rs.)	Date of transfer	
1	Upto F.Y. 2019-20		-	-	-	-	109.75

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable, as the concept of 'ongoing projects' has been introduced in the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, relevant from fiscal year 2021. Details of amount spent on all ongoing projects during fiscal year 2023 are covered in point 8(b) above.

In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details):N.A.

(a) Date of creation or acquisition of the capital asset(s): Date of Registration: NA

(b) Amount of CSR spent for creation or acquisition of capital asset: NA

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: NA

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): NA

Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per Section 135(5): Not Applicable

Narender Mohan Jhanji Surender Kumar Ajmani

Chairman of CSR Committee Chairman Cum Managing Director

[700500] 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]	D1	D2
	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	SURENDER	VIKAS
Middle name of director	KUMAR	
Last name of director	AJMANI	PANDEY
Designation of director	Managing Director	Whole-time director
Director identification number of director	00466908	08836156
Date of signing of financial statements by director	29/08/2023	29/08/2023

[700400] Disclosures - Auditors report

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]
	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	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure relating to quantitative details of fixed assets	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure relating to physical verification and material discrepancies of fixed assets	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure relating to title deeds of immovable properties	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to inventories	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to loans	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure about loans granted to parties covered under section 189 of companies act	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure relating to terms and conditions of loans granted	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure regarding receipt of loans granted	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure regarding terms of recovery of loans granted	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to deposits accepted	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to maintenance of cost records	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to statutory dues [TextBlock]	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Refer to "Disclosure in Auditor report explanatory [Text Block]"

Disclosure relating to disputed statutory dues [TextBlock]	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to default in repayment of financial dues	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to managerial remuneration	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to Nidhi Company	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to transactions with related parties	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Refer to "Disclosure in Auditor report explanatory [Text Block]"
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Refer to "Disclosure in Auditor report explanatory [Text Block]"

Details regarding auditors [Table] ..(1)

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

Auditors [Axis]	A1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SUBODH JAIN & CO
Name of auditor signing report	SUBODH KUMAR JAIN
Firms registration number of audit firm	002992N
Membership number of auditor	080784
Address of auditors	Karol Bagh
Permanent account number of auditor or auditor's firm	AAOFS1509C
SRN of form ADT-1	R00505768
Date of signing audit report by auditors	29/08/2023
Date of signing of balance sheet by auditors	29/08/2023

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 (2) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Refer to "Disclosure in Auditor report explanatory [Text Block]"

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS' OF PENAM LABORATORIES LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

1. Opinion

We have audited the accompanying financial statements of Penam Laboratories Limited("the Company"), which comprise the Balance Sheet as at March 31, 2023 and the Statement of Profit and Loss(including other comprehensive income),the Statement of Changes in Equity and the statement of cash flow for the year then ended, and notes to the financial statement, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 as amended ('Act') in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2006, as amended, ("AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, its profit and its cash flows for the year ended on that date.

2. Basis for opinion

We conducted our audit of the financial statements in accordance with the standards on auditing 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 standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

3. Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

4. Information other than the standalone financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

5. Management's Responsibility for the Standalone Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position and 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 standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors is also responsible for overseeing the Company's financial reporting process.

6. Auditor's responsibilities for the audit of the standalone 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 standalone 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 standalone 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 standalone 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 auditor's 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 standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

7. Report on Other Legal and Regulatory Requirements

1. As required by Section 197(16) of the Act, we report that the Company has paid remuneration to its directors during the year in accordance with the provisions of Section 197 in excess of limits laid down under this section with the approval of the company in the general meeting by a special resolution. The Ministry of Corporate Affairs has not prescribed other details under section 197 (16) which are required to be commented upon.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The balance sheet and the statement of profit and loss (including other comprehensive income), the Statement of Changes in Equity and the statement of cash flows dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid standalone 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, 2023 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g) 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;

i. The Company does not have any pending litigations as at 31st March 2023 which would impact its financial position;

ii. The Company has made provision, as required under the applicable law or accounting standards, material foreseeable losses, if any, on long term contract including derivative contracts. and

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2023.

iv. (a) 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 or entity, including foreign entity ("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;

(b) 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 or entity, including foreign entity ("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;

(c) Based on the audit procedures that have been 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) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The dividend has not been declared or paid during the year by the Company

For and on behalf of

SUBODH JAIN & CO.

Chartered Accountants

Firm's Regn. No.: 002992N

Sd/-

(S. K. Jain)

Partner

Membership No: 080784

New Delhi

29th August, 2023

UDIN: 23080784BGWWWW8701

"Annexure A" to the Independent Auditors' Report of even date on the Standalone Financial Statements of Penam Laboratories Limited

Referred to in paragraph 2 under the heading 'Report on Other Legal & Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2023:

i. (a) (A)In our opinion and according to the information and explanation given to us during the course of audit, the Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any intangible assets. Consequently, clause (i)(a)(B) of the Order is not applicable to the Company.

(b) In our opinion and according to the information and explanation given to us during the course of audit, property, plant and equipment have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) According to the information and explanation given to us and on the basis of records examined by us, the title deeds of all the immovable properties are held in the name of the company.

(d) According to the information and explanation given to us and on the basis of records examined by us, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year. Consequently, clause (i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under during the year. Consequently, clause (i)(e) of the Order is not applicable to the Company.

ii. (a) In our opinion and according to the information and explanation given to us, the management has conducted the physical verification of inventory at reasonable intervals having regard to the size of the company and the coverage and procedure of such verification by the management is appropriate (10% or more in the aggregate for each class of inventory). As informed to us, no material discrepancies were noticed on such physical verification as compared to books of accounts.

(b) According to the information and explanation given to us and on the basis of records examined by us, no working capital limits has been sanctioned to the company at any point of time during the year. Consequently, clause (ii)(b) of the Order is not applicable to the Company.

iii. In our opinion and according to the information and explanation given to us during the course of audit, the Company has not made investment 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. Accordingly, the provisions of clause 3 (iii) (a) to (f) of the Order are not applicable to the Company and hence not commented upon.

iv. In our opinion and according to the information and explanations given to us, and on the basis of our examination of the records of the Company, the company has not entered into any transaction in respect of loans, investments, guarantees, and security covered under the section 185 and 186 of the Companies Act. Accordingly, the provisions of clause 3 (iv) of the Order is not applicable to the Company.

v. In our opinion and according to the information and explanations given to us, and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deed to be deposits and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

vi. As informed to us, and on the basis of our examination of the records of the Company, pursuant to the rules made by the Central Government of India, the Company is required to maintain cost records as specified under Section 148(1) of the Act in respect of its products. We have broadly reviewed the same, and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determine whether they are accurate or complete.

vii. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has generally been regular in depositing undisputed statutory dues including Goods and Service Tax, Provident Fund, Employees State Insurance, Income-Tax, Sales tax, Goods and Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

b) According to the information and explanation given to us, there are no statutory dues referred to in sub clause (a) above outstanding on account of any dispute.

viii. According to the information and explanation given to us, and on the basis of our examination of the books of account and records, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

ix. (a) In our opinion and according to the information and explanations given to us, and on the basis of our examination of the books of account and records, the Company has not defaulted in the repayment of dues to any lender. The Company has not taken any loan from any lender, accordingly, the provisions of clause 3 (ix) (a) to (f) of the Order are not applicable to the Company and hence not commented upon.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not availed any term loan during the period. Consequently, clause (ix)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the funds raised on short term basis have not been utilized for long term purposes. Consequently, clause (ix)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiary, associate or joint venture. Consequently, clause (ix)(e) of the Order is not applicable to the Company.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any subsidiary, associate or joint venture. Consequently, clause (ix)(f) of the Order is not applicable to the Company.

x. (a)Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments during the year. Accordingly, the provisions of clause 3(x)(a) of the Order are not applicable to the Company and hence not commented upon.

(b)According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, the provisions of clause 3(x)(b) of the Order are not applicable to the Company and hence not commented upon.

xi. (a)During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the company or on the company, noticed or reported during the year, nor have we been informed of any such case by the management.

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

xii. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

xiii. According to the information and explanations given to us by the management and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Companies Act. Where applicable, the details of such transactions have been disclosed in the financial statements, etc., as required by the applicable accounting standards.

xiv. (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(b) The report of the Internal Auditor for the year were considered by us for statutory audit purposes.

xv. Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him as referred in section 192 of the Companies Act. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

xvi. According to the information and explanations given to us by the management and based on our examination of the records of the company, in our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

xvii. According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

xviii. There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 indicating that company is incapable 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.

xx. In our opinion and according to the information and explanations given to us, the Company has fully spent the amount required to be spend during the year under section 135 of the Companies Act, 2013. Consequently, clause (xx) of the Order is not applicable to the

Company.

xxi. The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For and on behalf of

SUBODH JAIN & CO.

Chartered Accountants

Firm's Regn. No.: 002992N

Sd/-

(S. K. Jain)

Partner

Membership No: 080784

New Delhi

29th August, 2023

UDIN: 23080784BGWWWW8701

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Penam Laboratories Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of Penam Laboratories Limited ("the Company") as of March 31, 2023 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For and on behalf of

SUBODH JAIN & CO.

Chartered Accountants

Firm's Regn. No.: 002992N

Sd/-

(S. K. Jain)

Partner

Membership No: 080784

New Delhi

29th August, 2023

UDIN: 23080784BGWWWW8701

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table] ..(1)

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

Signatories of secretarial audit report [Axis]	S1
	01/04/2022 to 31/03/2023
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	M. K. Mandal& Associates
Name of secretarial auditor signing report	Manoj Kumar Mandal
Firms registration number of secretarial audit firm	N
Membership number of secretarial auditor	5538
Certificate of practice number of secretarial auditor	4968
Address of secretarial auditors	2146, SECTOR-46, GURGAON-122003
Date of signing secretarial audit report	29/08/2023

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]	Textual information (3) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (3)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31stMarch, 2023

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 31STMARCH 2023

To,

The Members,

PENAM LABORATORIES LIMITED

F-223, New Rajinder Nagar,

New Delhi-110060

Our report of even date is to be read along with this letter.

Management's Responsibility :

1. It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility:

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

3. We have conducted the Audit as per the applicable Auditing Standards issued by the Institute of Company Secretaries of India.

4 We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.

5. Wherever required, we have obtained reasonable assurance whether the statements prepared, documents or Records, in relation to Secretarial Audit, maintained by the Company, are free from mis-statement.

6. Wherever required, we have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events, etc

Disclaimer:

7. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

8. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

M/s M. K. Mandal & Associates

Company Secretaries

Sd/-

Manoj Kumar Mandal

Proprietor

M. No. 5538

C.P. No. 4968

Date: 29.08.2023

Place: Gurgaon

UDIN: F005538E000845520

To,

The Members,

PENAM LABORATORIES LIMITED

F-223, NEW RAJINDER NAGAR,

NEW DELHI -110060

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s PENAM LABORATORIES LIMITED having CIN: U24231DL1989PLC037287 (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the PENAM LABORATORIES LIMITED books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2023 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to their porting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by PENAM LABORATORIES LIMITED ("the Company") for the financial year ended on 31st March, 2023 according to the provisions of:

(i) The Companies Act, 2013 and the Companies Act, 1956 (to the extent applicable) (the Act) and the rules made thereunder;

(ii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iii) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (No FDI, ODI and ECB during the Financial year);

(iv) Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') are not applicable on the Company due to unlisted Public Limited Company.

(v) As confirmed by the Management confirmed that the following legislations specifically applicable to the Company, being Chemical manufacturing Company for Medicines:

1Drugs and Cosmetics Act, 1940

2. Drugs and Cosmetics Rules,

3. 1945 Drugs (Prices Control) Order 2013 (under the Essential Commodities Act)

4. Water (Prevention and Control of Pollution) Act, 1974

5. Air (Prevention and Control of Pollution) Act, 1981

6. Hazardous Waste (Management and Handling) Rule, 1999

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India (ICSI).

(ii) The Company is an Unlisted Public Company, The Company is engaged in the business of manufacturing of chemical and chemical products, pharmaceutical, medicinal chemicals etc.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

WE REPORT THAT:

-The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors including Independent Directors and Women Directors. There were no changes in the composition of the Board of Directors which took place during the period under review;

-Adequate notice is given to all Directors of the schedule of the Board and Committee Meetings and Agenda & detailed notes on agenda and there exists a system for seeking and obtaining further information and clarifications on the agenda items before the meeting for meaningful participation at the meeting;

-All decisions of Board and Committee meetings were carried unanimously;

We further report that based on review of compliance mechanism established by the Company and on the basis of the management representations and taken on record by the Board of Directors at their meeting(s), we are of the opinion that there are adequate systems and processes in place in the Company which is commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period the following events have occurred which had a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. The Company has given remuneration to its Directors and KMPs as follows during the Financial Year under Review:

S. No.	Name of Directors including KMP	Remuneration/Sitting fees (in Lacs)	Annual Target Bonus (in Lacs)

1	Mr. Surinder Kumar Ajmani (Chairman cum Managing Director)	60.00	139.14
2	Dr. Paras Nath Pandey (Managing Director)	60.00	626.11
3	Mr. Ashish Ajmani (Whole Time Director)	39.00	NIL
4	Mr. Vikas Pandey (Whole Time Director)	36.00	NIL
	TOTAL	195.00	765.25

2. During the period under review the Company has entered into contracts/arrangements with related parties as specified in Section 188 of the Companies Act, 2013 are at Arm length's basis and in the ordinary course of business and for the same Board approval was also taken in Board meeting held on 12thJuly, 2022 & 19th December,2022

3. M/s Ravi Sahni & Associates, Cost Accountants having (FRN- 000383) has been appointed as the Cost Auditor of the Company and the same was also ratified by the members of the Company in the Annual General Meeting held on 30thSeptember 2022.

4. M/s Subodh Jain & Co., Chartered Accountants (Registration No. 002992N), had been appointed as Statutory Auditors of the Company, for a period of five financial years from F/Y 2019-20 to F/Y 2023-24 at the Annual General Meeting held on September 30, 2019.

5. There was no issue or allotment or transmission or buy back of securities/ redemption of preference shares or debentures/ alteration or reduction of share capital/ conversion of shares/ securities during the Financial Year ended on 31stMarch 2023.

6. No declaration/ payment of dividend; transfer of unpaid/ unclaimed dividend/other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act made during the year under review.

7. The Company was not required to take any approval from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act during the reporting period under review;

8. No Deposits accepted by the Company during the year under review;

9. The Company has not advanced any loan, including any loan represented by a book debt, to any of its directors or to any other person in whom the director is interested or give any guarantee or provide any security in connection with any loan taken by him or such other person under the provisions of Section 185 & 186 of the Companies Act, 2013.

10. During the Period under review, the gross amount required to be spent by the Company on Corporate Social Responsibility as per Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 of Rs. 152.85 Lacs but the Company had spent an amount of Rs. 182.36 Lacs towards CSR obligation of the Company.

Total previous year's shortfall is Rs. 109.75 Lacs (upto F.Y. 2019-20) reason being that some of the approved programs in education and other areas are multi-year projects, and expenditure is being defrayed in a systematic manner which may require some more time.

However, the Company defrayed funds on approved projects in the current financial year also. The Company is carrying out CSR activity in promotion of education, primary healthcare, old age home, rural transformation, eradicating hunger and malnutrition, contribution to public funded university and IIT`s. Above spend includes CSR expenditure of Rs. 79.42 lacs through Penam Foundation, a trust setup by the company for carrying out CSR activities.

11. The Company had constituted Audit Committee in compliance of Section 177 of the Companies Act, 2013 and Nomination & Remuneration committee in compliance of the Section 178 of the Act.

12. The Company is registered with NSDL and got ISIN Number for give facilities to its members for getting dematerialize their Equity

Shares into Demat Form. Half Yearly report for the same under PAS-6 has been duly filed by the Company with the concerned Registrar of Companies i.e. Reconciliation of Share Capital Audit Report.

13. The Company has also maintained their web site as per the requirement of the Act.

14. During the year under review, Mr. Keshav Sondhi, Director of the Company was ceased from the Directorship due to his death and for the same intimation was also filed with Registrar of Companies, NCT of Delhi and Haryana.

15. The Company has constituted committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Company has complied with provisions of the same.

According to the management of the Company in its Management Representation, no complaint has been received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act` 2013.

16. The company has appointed Mr. Ajay Gupta, Chartered Accountant as the internal auditor of the company in pursuance of Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014.

We further report that during the audit period under review, there were no instances of:

(i) Public/Right/Preferential issue of shares / debentures/ sweat Equity, etc.

(ii) Redemption / buy-back of securities

(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013

(iv) Merger / amalgamation / reconstruction, etc.

(v) Foreign technical collaborations

M/s M. K. Mandal & Associates

Company Secretaries

Sd/-

Manoj Kumar Mandal

Proprietor

M. No. 5538

C.P. No. 4968

Date: 29.08.2023

Place: Gurgaon

UDIN: F005538E000845520

[110000] 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]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	2,452.92	2,410.78	2,375.58
Capital work-in-progress	218.43	155.11	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Intangible assets under development	0	0	
Biological assets other than bearer plants	0	0	
Investments accounted for using equity method	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	6,377.66	6,713.42	
Total non-current financial assets	6,377.66	6,713.42	
Deferred tax assets (net)	0	0	
Other non-current assets	16.56	15.01	
Total non-current assets	9,065.57	9,294.32	
Current assets [Abstract]			
Inventories	9,621.37	4,337.03	
Current financial assets [Abstract]			
Current investments	1,544.32	1,471.67	
Trade receivables, current	15,456.24	11,836.1	
Cash and cash equivalents	10,963.5	12,623.15	
Bank balance other than cash and cash equivalents	6,791.01	5,078.74	
Loans, current	12.88	18.06	
Other current financial assets	804.85	1,038.74	
Total current financial assets	35,572.8	32,066.46	
Current tax assets	0	18.03	
Other current assets	1,775.52	1,135.39	
Total current assets	46,969.69	37,556.91	
Non-current assets classified as held for sale	0	0	
Total assets	56,035.26	46,851.23	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	516.72	516.72	516.72
Other equity	39,780.59	35,359.15	
Total equity attributable to owners of parent	40,297.31	35,875.87	
Non controlling interest	0	0	
Total equity	40,297.31	35,875.87	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Trade payables, non-current	0	0	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	96.76	103.32	
Deferred tax liabilities (net)	200.84	196.68	
Deferred government grants, Non-current	0	0	
Other non-current liabilities	0	0	
Total non-current liabilities	297.6	300	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	13,758.39	9,347.95	
Other current financial liabilities	237	267	
Total current financial liabilities	13,995.39	9,614.95	
Other current liabilities	1,322.23	1,039.42	

Provisions, current	22.07	20.99	
Current tax liabilities	100.66	0	
Deferred government grants, Current	0	0	
Total current liabilities	15,440.35	10,675.36	
Liabilities directly associated with assets in disposal group classified as held for sale	0	0	
Total liabilities	15,737.95	10,975.36	
Total equity and liabilities	56,035.26	46,851.23	

[210000] Statement of profit and loss

Earnings per share [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [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
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations			[INR/shares] 85.57	[INR/shares] 62.65
Total basic earnings (loss) per share			[INR/shares] 85.57	[INR/shares] 62.65
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 85.57	[INR/shares] 62.65
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0	[INR/shares] 85.57	[INR/shares] 62.65

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]		
Income [Abstract]		
Revenue from operations	50,804.69	33,667.94
Other income	1,097.09	1,502.44
Total income	51,901.78	35,170.38
Expenses [Abstract]		
Cost of materials consumed	41,599.27	25,854.76
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-566.69	724.83
Employee benefit expense	1,796.79	1,487.75
Finance costs	44.87	32.14
Depreciation, depletion and amortisation expense	190.28	185.53
Other expenses	2,828.09	2,461.96
Total expenses	45,892.61	30,746.97
Profit before exceptional items and tax	6,009.17	4,423.41
Total profit before tax	6,009.17	4,423.41
Tax expense [Abstract]		
Current tax	1,596.29	1,189
Deferred tax	0.96	4.22
Total tax expense	1,597.25	1,193.22
Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
Total profit (loss) for period from continuing operations	4,411.92	3,230.19
Profit (loss) from discontinued operations before tax	0	0
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	4,411.92	3,230.19
Profit or loss, attributable to owners of parent	0	0
Profit or loss, attributable to non-controlling interests	0	0
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	9.52	7.09
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	9.52	7.09
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	0	0
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	9.52	7.09
Total comprehensive income	4,421.44	3,237.28
Comprehensive income OCI components presented before tax [Abstract]		

Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	9.52	7.09
Total comprehensive income	4,421.44	3,237.28
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0	[INR/shares] 0
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0

[400200] Statement of changes in equity

Statement of changes in equity [Table] ..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,411.92	3,230.19		4,411.92
Changes in comprehensive income components	9.52	7.09		9.52
Total comprehensive income	4,421.44	3,237.28		4,421.44
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	4,421.44	3,237.28		4,421.44
Other equity at end of period	39,780.59	35,359.15	32,121.87	39,780.59

Statement of changes in equity [Table] ..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [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
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,230.19		4,411.92	3,230.19
Changes in comprehensive income components	7.09		9.52	7.09
Total comprehensive income	3,237.28		4,421.44	3,237.28
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	3,237.28		4,421.44	3,237.28
Other equity at end of period	35,359.15	32,121.87	39,780.59	35,359.15

Statement of changes in equity [Table] ..(3)

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

Components of equity [Axis]	Reserves [Member]	Other reserves [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		4,411.92	3,230.19	
Changes in comprehensive income components		9.52	7.09	
Total comprehensive income		4,421.44	3,237.28	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation		0	0	
Interim special dividend appropriation		0	0	
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		0	0	
Final special dividend appropriation		0	0	
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Equity dividend tax appropriation		0	0	
Other appropriations		0	0	
Transfer to Retained earnings		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Appropriation towards bonus shares		0	0	
Increase (decrease) through other contributions by owners, equity		0	0	
Increase (decrease) through other distributions to owners, equity		0	0	
Increase (decrease) through other changes, equity		0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity		0	0	
Other changes in equity, others		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		4,421.44	3,237.28	
Other equity at end of period	32,121.87	39,780.59	35,359.15	32,121.87
Description of nature of other reserves		Retained Earning	Retained Earning	

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

	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of notes on changes in equity [Text Block]

NOTE - 15. OTHER EQUITY										
								As at 31.03.2023		As at 31.03.2022
	Retained Earning									
	Opening Balance						35,359.15		32,121.87	
	Profit For the year						4,421.43		3,237.28	
								_________		_________
	Closing Balance							39,780.59		35,359.15
								_________		_________

[320000] 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 tax	6,009.17	4,423.41	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	-1,092.17	-1,113.23	
Adjustments for decrease (increase) in inventories	-5,284.34	-1,666.89	
Adjustments for decrease (increase) in trade receivables, current	-3,620.14	-2,501.57	
Adjustments for decrease (increase) in other current assets	-622.1	-463.26	
Adjustments for decrease (increase) in other non-current assets	-1.55	-15.01	
Adjustments for other financial assets, non-current	335.76	916.37	
Adjustments for other financial assets, current	239.07	-122.44	
Adjustments for other bank balances	-1,712.27	606.25	
Adjustments for increase (decrease) in trade payables, current	4,410.45	4,791.59	
Adjustments for increase (decrease) in other current liabilities	383.46	-384.75	
Adjustments for provisions, current	7.25	18.69	
Adjustments for other financial liabilities, current	-30	0	
Other adjustments for which cash effects are investing or financing cash flow	189.23	177.47	
Total adjustments for reconcile profit (loss)	-6,797.35	243.22	
Net cash flows from (used in) operations	-788.18	4,666.63	
Income taxes paid (refund)	1,580	1,189	
Other inflows (outflows) of cash	-16.29	0	
Net cash flows from (used in) operating activities	-2,384.47	3,477.63	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	4.28	
Purchase of property, plant and equipment	295.73	234.46	
Proceeds from sales of investment property	1.04	8.67	
Purchase of investment property	72.66	845.67	
Interest received	1,092.17	1,113.23	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) investing activities	724.82	46.05	
Cash flows from used in financing activities [Abstract]			
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,659.65	3,523.68	
Net increase (decrease) in cash and cash equivalents	-1,659.65	3,523.68	
Cash and cash equivalents cash flow statement at end of period	10,963.5	12,623.15	9,099.47

[610100] Notes - List of accounting policies

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

	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]

Textual information (5)

Disclosure of significant accounting policies [Text Block]

in lakhs	
1	Corporate Information
	Penam Laboratories Limited is registered with ROC, New Delhi, under Registration No. 55-37287 dated 07th August, 1989. Old registration number has been converted into new corporate identification number (CIN) U24231DL1989PLC037287. Registered office of the Company is situated at F-223, New Rajinder Nagar, New Delhi-110060. The Company is manufacturer of Pharmaceuticals products.
2.1	Significant accounting policies
(a)	Basis of preparation
	Compliance with Ind AS
	The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).
	The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount: Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments).
	The financial statements are presented in INR and all values are rounded to the nearest lakhs with two decimal places, except when otherwise indicated.
(b)	Presentation of financial statements
	The Company presents its balance sheet in order of liquidity. An analysis regarding recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current) is presented in these notes.

	Financial assets and financial liabilities are generally reported gross in the balance sheet. They are only offset and reported net when, in addition to having an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event, the parties also intend to settle on a net basis in all of the following circumstances:
	I) The normal course of business
	ii) The event of default
	iii) The event of insolvency or bankruptcy of the Company and/or its counterparties
(c)	Current versus non-current classification
	The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle Held primarily for the purpose of trading
	Expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least three months after the reporting period All other assets are classified as non-current.
	A liability is current when: It is expected to be settled in normal operating cycle It is held primarily for the purpose of trading It is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
	The Company classifies all other liabilities as non-current.
	Deferred tax assets and liabilities are classified as non-current assets and liabilities.
	The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.
(d)	Foreign currencies
	(i) Functional and presentation currency

	The Company's functional currency is Indian Rupee and the financial statements are presented in Indian Rupee.
	(ii) Transactions and balances
	Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in other comprehensive income if they relate to qualifying cash flow hedges and qualifying net investment hedges.
	Foreign exchange differences regarded as an adjustment to borrowing cost are presented in the Statement of Profit and Loss, within finance costs. All other foreign exchange gains and losses are presented in the Statement of profit and loss on a net basis within other income or other expenses.
(e)	Revenue recognition
	The Company recognises revenue from contracts with customers based on a five-step model as set out in IND AS 115
	Step 1. Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.
	Step 2. Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.
	Step 3. Determine the transaction price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties
	Step 4. Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.
	Step 5. Recognise revenue when (or as) the Company satisfies a performance obligation.
	The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met
	(a) The Company's performance does not create an asset with an alternate use to the Company and the Company has an enforceable right to payment for performance completed to date

	(b) The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced.
	(c) The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs.
	For performance obligations where one of the above conditions are not met, revenue is recognised at the point in time at which the performance obligation is satisfied.
	When the Company satisfies a performance obligation by delivering the promised goods or services it creates a contract based asset on the amount of consideration earned by the performance. Where the amount of consideration received from a customer exceeds the amount of revenue recognised this gives rise to a contract liability.
	Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent.
	Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue and costs, if applicable, can be measured reliably.
	Sale of goods:
	Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue from sales are recognised at single point of time when each performance obligation is satisfied, i.e, when the control of goods are transferred to the buyer as per the terms of contract.
	Sale of services:
	Revenues from the sale of services are recorded at single point of time when the performance obligation as per contract has been satisfied.
	Interest Income
	Interest is recognised using the effective interest rate (EIR) method, as income for the period in which it occurs. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of financial instrument (for example, prepayment, extension, charges, call and similar options) but does not consider expected credit losses.
	Duty drawback and export incentives:
	Income from duty drawback and export incentives is recognized on an accrual basis.

	Dividend:
	Dividend income is recognised when the right to receive payment is established, which is generally when shareholders approve the dividend.
(f)	Income tax
	The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences.
	Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.
	Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the standalone financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit nor loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled. Deferred tax assets are recognised for all deductible temporary differences only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.
	Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.
	Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.
(g)	Leases
	The Company determines whether an arrangement contains a lease by assessing whether the fulfilment of a transaction is dependent on the use of a specific asset and whether the transaction conveys the right to control the use of that asset to the Company in return for payment.
	As a Lessee
	The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components. The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception comprises of the amount of initial measurement of the lease liability adjusted for any

lease payments made at or before the commencement date. The right-of-use assets is subsequently

	measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any re-measurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset
	Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss Lease liability is measured at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The Company recognises the amount of the re-measurement of lease liability as an adjustment to the right-of-use asset. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.
(h)	Impairment of non-financial assets
	The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.
	In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
	The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used. Impairment losses including impairment on inventories, are recognised in the statement of profit and loss.
	For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.
	Intangible assets with indefinite useful lives are tested for impairment annually at the end of the financial year at the CGU level, as appropriate, and when circumstances indicate that the carrying value may be impaired.

(i)	Cash and cash equivalents
	Cash and cash equivalent in the balance sheet comprise cash at banks and on hand short term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.
	For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.
(j)	Trade receivables
	Trade receivables are the amount due from customers for goods or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are initially recognise at fair value plus transaction cost. Trade receivables are measured at amortized cost using effective interest method less any necessary write downs.
(k)	Inventory
	Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.
	Cost of raw material and traded goods comprise cost of purchase and is determined after rebate and discounts. Cost of work in progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.
	Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.
(l)	Financial instruments
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
	Financial assets
	Initial recognition and measurement
	All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

	Subsequent measurement
	For purposes of subsequent measurement, financial assets are classified in four categories:
	Debt instruments at amortised cost
	Debt instruments at fair value through other comprehensive income (FVTOCI)
	Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
	Equity instruments measured at fair value through other comprehensive income (FVTOCI)
	Debt instruments at amortised cost
	A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
	a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
	b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.
	After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.
	Debt instrument at FVOCI
	A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:
	a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
	b) The asset's contractual cash flows represent SPPI.
	Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously

	recognised in OCI is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income in statement of profit and loss using the EIR method.
	Debt instrument at FVPL
	FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.
	In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL. Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.
	Equity investments
	All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
	If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.
	Derecognition
	A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:
	a) The rights to receive cash flows from the asset have expired, or
	b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.
	When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

	Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.
	Impairment of financial assets
	In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:
	a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
	b) Financial assets that are debt instruments and are measured as at FVTOCI
	c) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions.
	d) Loan commitments which are not measured as at FVTPL
	e) Financial guarantee contracts which are not measured as at FVTPL
	The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables.
	The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.
	For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.
	Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.
	ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.
	ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

	Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.
	Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability. Debt instruments measured at FVTOCI: For debt instruments measured at FVOCI, the expected credit losses do not reduce the carrying amount in the balance sheet, which remains at fair value. Instead, an amount equal to the allowance that would arise if the asset was measured at amortised cost is recognised in other comprehensive income as the 'accumulated impairment amount'.
	Financial liabilities
	Initial recognition and measurement
	Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.
	Subsequent measurement
	The measurement of financial liabilities depends on their classification, as described below:
	Financial liabilities at fair value through profit or loss
	Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.
	Gains or losses on liabilities held for trading are recognised in the profit or loss.
	Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated Ind AS as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.
	Loans and borrowings

	After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.
	Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.
	This category generally applies to borrowings and other payables.
	Financial guarantee contracts
	Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.
	Derecognition
	A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.
	Off setting of financial instruments
	Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.
(m)	Fair value measurement
	The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:
	In the principal market for the asset or liability, or
	In the absence of a principal market, in the most advantageous market for the asset or liability
	The principal or the most advantageous market must be accessible by the Company.

	The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.
	A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.
	The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.
	All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:
	Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities
	Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
	Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable
	For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.
	The Company determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.
	External valuer`s are involved for valuation of significant assets and liabilities, if any. At each reporting date, the Company analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Company's accounting policies.
	For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.
(n)	Property, Plant and equipment
	Property, Plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Capital work in progress are stated at cost, net of accumulated impairment losses, if any. Such cost includes expenditure that is directly attributable to the acquisition of the items and the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a

	major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.	
	On transition to Ind AS, the Company has elected to continue with the carrying value of all its property, plant and equipment recognised as at April 1, 2020 measured as per the previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.	
	The cost of self-generated assets comprises of raw material, components, direct labour, other direct cost and related production overheads.	
	Depreciation methods and useful lives	
	Depreciation is calculated using the straight-line method over estimated useful lives of the assets:	
	Assets	Useful life
	Building	30 -60 years
	Plant & machinery, factory equipments	8, 15 & 20 years
	Furniture & fixtures	10 years
	Office equipment	10 years
	Computers	3 years
	Vehicles*	10 years
	Technical knowhow fees	4 years
	*Useful life of these assets are different than the life prescribed under Schedule II to the Companies Act, 2013 and those has been determined based on an assessment performed by the management of expected usage of these assets. The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.	

	An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.
	The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.
	Intangible assets
	Intangible assets are acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.
	The useful life for amortization adopted is:
	Assets Useful life 3 years
	Software
	Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.
	On transition to Ind AS, the Company has elected to continue with the carrying value of all its intangible assets recognised as on April 1, 2020 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.
(o)	Provisions and contingent liabilities
	Provisions
	Provisions for legal claims, product warranties and make good obligations are recognised when the Company has a present (legal or constructive) obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.
	Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

	When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.
	If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
	Contingent Liabilities
	Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.
(p)	Employee benefits
	Short-term obligations
	Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.
	Provident Fund & Employee State Insurance
	Contribution towards provident fund and employee state insurance for employees is made to the regulatory authorities, where the Company has no further obligations. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations, apart from the contributions made on a monthly basis. The company recognizes contribution payable to the provident fund scheme as expenditure in the statement of profit and loss, when an employee renders the related service.
	Gratuity
	The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The gratuity plan in Company is not funded.
	The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of government bonds. Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to equity in

	other comprehensive income in the period in which they arise. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Past-service costs are recognised immediately in income.
(q)	Dividends
	The Management of the Company shall advice the board of Directors of the company any amount to be recommended as final Dividend. Accordingly, the Board of Directors may recommend / Propose final dividend payable to shareholders in its meeting after considering various other parameters. The dividend proposed by the board to be approved by Shareholders in the Annual General Meeting before distributed to the shareholders.
	Unit of dividend declaration: The dividend shall be declared on per share basis only.
	The dividend distribution are subject to applicable provision of `Companies Act 2013`on dividend distribution.
(r)	Earnings per share
	(i) Basic earnings per share
	Basic earnings per share is calculated by dividing the net profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period.
	The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.
	(ii) Diluted earnings per share
	Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:
	- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
	- The weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.
2.2	Critical estimates and judgements

	The presentation of a financial statements require the use of accounting estimates, which by definition, will seldom equal the actual results. Management also needs to exercise judgements in applying the companys accounting policies.
	This note provides an overview of all the areas that are involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in financial statements
	The areas involving critical estimates and judgements are:
	- Estimation of current tax expenses and payable
	- Estimated of fair value of unlisted securities
	- Estimated useful life of intangible assets
	- Estimation of defined benefit obligation
	Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have financial impact on the company and that are believed to be reasonable under the circumstances.
2.3	Significant accounting judgements, estimates and assumptions
	The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.
	Judgements
	In the process of applying the Company's accounting policies, there are no significant judgements established by the management.
	Estimates and adjustments
	The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and

	estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market change or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.
	(i) Useful life of property, plant and equipment
	The Company uses its technical expertise along with historical and industry trends for determining the economic life of an asset/component of an asset. The useful lives are reviewed by management periodically and revised, if appropriate. In case of a revision, the unamortised depreciable amount is charged over the remaining useful life of the assets.
	(ii) Fair valuation of unlisted securities
	When the fair value of unlisted securities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.
	(iii) Taxes
	Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the nature of business differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective domicile of the companies.

[610200] Notes - Corporate information and statement of IndAs compliance

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 corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (8) [See below]	

Textual information (6)

Statement of Ind AS compliance [Text Block]

The financial statements of the company comply in all material aspects with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 ('the Act'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India.

Textual information (7)

Statement of Ind AS compliance [Text Block]

The financial statements of the company comply in all material aspects with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 ('the Act'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India.

Textual information (8)

Disclosure of significant accounting policies [Text Block]

in lakhs	
1	Corporate Information
	Penam Laboratories Limited is registered with ROC, New Delhi, under Registration No. 55-37287 dated 07th August, 1989. Old registration number has been converted into new corporate identification number (CIN) U24231DL1989PLC037287. Registered office of the Company is situated at F-223, New Rajinder Nagar, New Delhi-110060. The Company is manufacturer of Pharmaceuticals products.
2.1	Significant accounting policies
(a)	Basis of preparation
	Compliance with Ind AS
	The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time).
	The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount: Certain financial assets and liabilities are measured at fair value (refer accounting policy regarding financial instruments).
	The financial statements are presented in INR and all values are rounded to the nearest lakhs with two decimal places, except when otherwise indicated.
(b)	Presentation of financial statements
	The Company presents its balance sheet in order of liquidity. An analysis regarding recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non-current) is presented in these notes.

	Financial assets and financial liabilities are generally reported gross in the balance sheet. They are only offset and reported net when, in addition to having an unconditional legally enforceable right to offset the recognised amounts without being contingent on a future event, the parties also intend to settle on a net basis in all of the following circumstances:
	I) The normal course of business
	ii) The event of default
	iii) The event of insolvency or bankruptcy of the Company and/or its counterparties
(c)	Current versus non-current classification
	The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle Held primarily for the purpose of trading
	Expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least three months after the reporting period All other assets are classified as non-current.
	A liability is current when: It is expected to be settled in normal operating cycle It is held primarily for the purpose of trading It is due to be settled within twelve months after the reporting period, or There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
	The Company classifies all other liabilities as non-current.
	Deferred tax assets and liabilities are classified as non-current assets and liabilities.
	The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle.
(d)	Foreign currencies
	(i) Functional and presentation currency

	The Company's functional currency is Indian Rupee and the financial statements are presented in Indian Rupee.
	(ii) Transactions and balances
	Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are generally recognised in profit or loss. They are deferred in other comprehensive income if they relate to qualifying cash flow hedges and qualifying net investment hedges.
	Foreign exchange differences regarded as an adjustment to borrowing cost are presented in the Statement of Profit and Loss, within finance costs. All other foreign exchange gains and losses are presented in the Statement of profit and loss on a net basis within other income or other expenses.
(e)	Revenue recognition
	The Company recognises revenue from contracts with customers based on a five-step model as set out in IND AS 115
	Step 1. Identify contract(s) with a customer: A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.
	Step 2. Identify performance obligations in the contract: A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.
	Step 3. Determine the transaction price: The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties
	Step 4. Allocate the transaction price to the performance obligations in the contract: For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.
	Step 5. Recognise revenue when (or as) the Company satisfies a performance obligation.
	The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met
	(a) The Company's performance does not create an asset with an alternate use to the Company and the Company has an enforceable right to payment for performance completed to date

	(b) The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced.
	(c) The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs.
	For performance obligations where one of the above conditions are not met, revenue is recognised at the point in time at which the performance obligation is satisfied.
	When the Company satisfies a performance obligation by delivering the promised goods or services it creates a contract based asset on the amount of consideration earned by the performance. Where the amount of consideration received from a customer exceeds the amount of revenue recognised this gives rise to a contract liability.
	Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes and duty. The Company assesses its revenue arrangements against specific criteria to determine if it is acting as principal or agent.
	Revenue is recognised to the extent it is probable that the economic benefits will flow to the Company and the revenue and costs, if applicable, can be measured reliably.
	Sale of goods:
	Revenue is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue from sales are recognised at single point of time when each performance obligation is satisfied, i.e, when the control of goods are transferred to the buyer as per the terms of contract.
	Sale of services:
	Revenues from the sale of services are recorded at single point of time when the performance obligation as per contract has been satisfied.
	Interest Income
	Interest is recognised using the effective interest rate (EIR) method, as income for the period in which it occurs. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of financial instrument (for example, prepayment, extension, charges, call and similar options) but does not consider expected credit losses.
	Duty drawback and export incentives:
	Income from duty drawback and export incentives is recognized on an accrual basis.

	Dividend:
	Dividend income is recognised when the right to receive payment is established, which is generally when shareholders approve the dividend.
(f)	Income tax
	The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences.
	Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.
	Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the standalone financial statements. Deferred income tax is not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit nor loss. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled. Deferred tax assets are recognised for all deductible temporary differences only if it is probable that future taxable amounts will be available to utilise those temporary differences and losses.
	Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.
	Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.
(g)	Leases
	The Company determines whether an arrangement contains a lease by assessing whether the fulfilment of a transaction is dependent on the use of a specific asset and whether the transaction conveys the right to control the use of that asset to the Company in return for payment.
	As a Lessee
	The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components. The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception comprises of the amount of initial measurement of the lease liability adjusted for any

lease payments made at or before the commencement date. The right-of-use assets is subsequently

	measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any re-measurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the shorter of lease term or useful life of right-of-use asset
	Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable. Impairment loss, if any, is recognised in the statement of profit and loss Lease liability is measured at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The Company recognises the amount of the re-measurement of lease liability as an adjustment to the right-of-use asset. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.
(h)	Impairment of non-financial assets
	The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.
	In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.
	The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used. Impairment losses including impairment on inventories, are recognised in the statement of profit and loss.
	For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit and loss.
	Intangible assets with indefinite useful lives are tested for impairment annually at the end of the financial year at the CGU level, as appropriate, and when circumstances indicate that the carrying value may be impaired.

(i)	Cash and cash equivalents
	Cash and cash equivalent in the balance sheet comprise cash at banks and on hand short term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.
	For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.
(j)	Trade receivables
	Trade receivables are the amount due from customers for goods or services performed in the ordinary course of business. If collection is expected in one year or less (or in the normal operating cycle of the business if longer), they are classified as current assets. If not, they are presented as non-current assets. Trade receivables are initially recognise at fair value plus transaction cost. Trade receivables are measured at amortized cost using effective interest method less any necessary write downs.
(k)	Inventory
	Raw materials and stores, work in progress and finished goods are stated at the lower of cost and net realisable value.
	Cost of raw material and traded goods comprise cost of purchase and is determined after rebate and discounts. Cost of work in progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.
	Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.
(l)	Financial instruments
	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.
	Financial assets
	Initial recognition and measurement
	All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

	Subsequent measurement
	For purposes of subsequent measurement, financial assets are classified in four categories:
	Debt instruments at amortised cost
	Debt instruments at fair value through other comprehensive income (FVTOCI)
	Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
	Equity instruments measured at fair value through other comprehensive income (FVTOCI)
	Debt instruments at amortised cost
	A 'debt instrument' is measured at the amortised cost if both the following conditions are met:
	a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
	b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.
	After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss. This category generally applies to trade and other receivables.
	Debt instrument at FVOCI
	A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:
	a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
	b) The asset's contractual cash flows represent SPPI.
	Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously

	recognised in OCI is reclassified from the equity to statement of profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income in statement of profit and loss using the EIR method.
	Debt instrument at FVPL
	FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.
	In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL. Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.
	Equity investments
	All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.
	If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to P&L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.
	Derecognition
	A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when:
	a) The rights to receive cash flows from the asset have expired, or
	b) The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.
	When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

	Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.
	Impairment of financial assets
	In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:
	a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance
	b) Financial assets that are debt instruments and are measured as at FVTOCI
	c) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions.
	d) Loan commitments which are not measured as at FVTPL
	e) Financial guarantee contracts which are not measured as at FVTPL
	The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables.
	The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.
	For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.
	Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.
	ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR.
	ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss (P&L). This amount is reflected under the head 'other expenses' in the P&L. The balance sheet presentation for various financial instruments is described below:

	Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.
	Loan commitments and financial guarantee contracts: ECL is presented as a provision in the balance sheet, i.e. as a liability. Debt instruments measured at FVTOCI: For debt instruments measured at FVOCI, the expected credit losses do not reduce the carrying amount in the balance sheet, which remains at fair value. Instead, an amount equal to the allowance that would arise if the asset was measured at amortised cost is recognised in other comprehensive income as the 'accumulated impairment amount'.
	Financial liabilities
	Initial recognition and measurement
	Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.
	Subsequent measurement
	The measurement of financial liabilities depends on their classification, as described below:
	Financial liabilities at fair value through profit or loss
	Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.
	Gains or losses on liabilities held for trading are recognised in the profit or loss.
	Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For liabilities designated Ind AS as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to P&L. However, the Company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The Company has not designated any financial liability as at fair value through profit and loss.
	Loans and borrowings

	After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.
	Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.
	This category generally applies to borrowings and other payables.
	Financial guarantee contracts
	Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.
	Derecognition
	A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.
	Off setting of financial instruments
	Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.
(m)	Fair value measurement
	The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:
	In the principal market for the asset or liability, or
	In the absence of a principal market, in the most advantageous market for the asset or liability
	The principal or the most advantageous market must be accessible by the Company.

	The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.
	A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.
	The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.
	All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:
	Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities
	Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
	Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable
	For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.
	The Company determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.
	External valuer`s are involved for valuation of significant assets and liabilities, if any. At each reporting date, the Company analyses the movements in the values of assets and liabilities which are required to be remeasured or re-assessed as per the Company's accounting policies.
	For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.
(n)	Property, Plant and equipment
	Property, Plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Capital work in progress are stated at cost, net of accumulated impairment losses, if any. Such cost includes expenditure that is directly attributable to the acquisition of the items and the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a

	major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred.	
	On transition to Ind AS, the Company has elected to continue with the carrying value of all its property, plant and equipment recognised as at April 1, 2020 measured as per the previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.	
	The cost of self-generated assets comprises of raw material, components, direct labour, other direct cost and related production overheads.	
	Depreciation methods and useful lives	
	Depreciation is calculated using the straight-line method over estimated useful lives of the assets:	
	Assets	Useful life
	Building	30 -60 years
	Plant & machinery, factory equipments	8, 15 & 20 years
	Furniture & fixtures	10 years
	Office equipment	10 years
	Computers	3 years
	Vehicles*	10 years
	Technical knowhow fees	4 years
	*Useful life of these assets are different than the life prescribed under Schedule II to the Companies Act, 2013 and those has been determined based on an assessment performed by the management of expected usage of these assets. The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.	

	An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised.
	The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.
	Intangible assets
	Intangible assets are acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.
	The useful life for amortization adopted is:
	Assets Useful life 3 years
	Software
	Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortization expense on intangible assets with finite lives in the statement of profit and loss unless such expenditure forms part of carrying value of another asset.
	On transition to Ind AS, the Company has elected to continue with the carrying value of all its intangible assets recognised as on April 1, 2020 measured as per the previous GAAP and use that carrying value as the deemed cost of intangible assets.
(o)	Provisions and contingent liabilities
	Provisions
	Provisions for legal claims, product warranties and make good obligations are recognised when the Company has a present (legal or constructive) obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.
	Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

	When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.
	If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.
	Contingent Liabilities
	Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made.
(p)	Employee benefits
	Short-term obligations
	Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.
	Provident Fund & Employee State Insurance
	Contribution towards provident fund and employee state insurance for employees is made to the regulatory authorities, where the Company has no further obligations. Such benefits are classified as Defined Contribution Schemes as the Company does not carry any further obligations, apart from the contributions made on a monthly basis. The company recognizes contribution payable to the provident fund scheme as expenditure in the statement of profit and loss, when an employee renders the related service.
	Gratuity
	The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan") covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. The gratuity plan in Company is not funded.
	The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The Company's liability is actuarially determined (using the Projected Unit Credit method) at the end of each year. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using interest rates of government bonds. Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are charged or credited to equity in

	other comprehensive income in the period in which they arise. They are included in retained earnings in the statement of changes in equity and in the balance sheet. Past-service costs are recognised immediately in income.
(q)	Dividends
	The Management of the Company shall advice the board of Directors of the company any amount to be recommended as final Dividend. Accordingly, the Board of Directors may recommend / Propose final dividend payable to shareholders in its meeting after considering various other parameters. The dividend proposed by the board to be approved by Shareholders in the Annual General Meeting before distributed to the shareholders.
	Unit of dividend declaration: The dividend shall be declared on per share basis only.
	The dividend distribution are subject to applicable provision of `Companies Act 2013`on dividend distribution.
(r)	Earnings per share
	(i) Basic earnings per share
	Basic earnings per share is calculated by dividing the net profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period.
	The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.
	(ii) Diluted earnings per share
	Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:
	- the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
	- The weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.
2.2	Critical estimates and judgements

	The presentation of a financial statements require the use of accounting estimates, which by definition, will seldom equal the actual results. Management also needs to exercise judgements in applying the companys accounting policies.
	This note provides an overview of all the areas that are involved a higher degree of judgement or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in financial statements
	The areas involving critical estimates and judgements are:
	- Estimation of current tax expenses and payable
	- Estimated of fair value of unlisted securities
	- Estimated useful life of intangible assets
	- Estimation of defined benefit obligation
	Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have financial impact on the company and that are believed to be reasonable under the circumstances.
2.3	Significant accounting judgements, estimates and assumptions
	The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.
	Judgements
	In the process of applying the Company's accounting policies, there are no significant judgements established by the management.
	Estimates and adjustments
	The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and

	estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market change or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.
	(i) Useful life of property, plant and equipment
	The Company uses its technical expertise along with historical and industry trends for determining the economic life of an asset/component of an asset. The useful lives are reviewed by management periodically and revised, if appropriate. In case of a revision, the unamortised depreciable amount is charged over the remaining useful life of the assets.
	(ii) Fair valuation of unlisted securities
	When the fair value of unlisted securities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.
	(iii) Taxes
	Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. Given the nature of business differences arising between the actual results and the assumptions made, or future changes to such assumptions, could necessitate future adjustments to tax income and expense already recorded. The Company establishes provisions, based on reasonable estimates. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority. Such differences of interpretation may arise on a wide variety of issues depending on the conditions prevailing in the respective domicile of the companies.

[610300] Notes - Accounting policies, changes in accounting estimates and errors

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 changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	As per child	As per child
Useful lives or depreciation rates, property, plant and equipment	3	3	As per child	As per child
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	As per child	As per child	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	As per child	As per child	30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]		Other building [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	30	30	30	30
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Other building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	30	30	20/15	20/15
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	20/15	20/15	20/15	20/15
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(6)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	20/15	20/15	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(7)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(8)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(9)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10	10	10	10
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(10)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased 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
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	SLM	SLM	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	10	10	3	3
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] ..(11)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	SLM	SLM
Useful lives or depreciation rates, property, plant and equipment	3	3
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table] ..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	232.41	225.62		232.41
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-190.27	-185.52		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-190.27	-185.52		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4.9		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	4.9		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	42.14	35.2		232.41
Property, plant and equipment at end of period	2,452.92	2,410.78	2,375.58	4,083.03

Disclosure of detailed information about property, plant and equipment [Table] ..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	225.62			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			190.27	185.52
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			190.27	185.52
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.02		0	4.12
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	9.02		0	4.12
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	216.6		190.27	181.4
Property, plant and equipment at end of period	3,850.62	3,634.02	1,630.11	1,439.84

Disclosure of detailed information about property, plant and equipment [Table] ..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**	**Owned and leased assets [Member]**		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**	**Carrying amount [Member]**		
	31/03/2021	**01/04/2022 to 31/03/2023**	**01/04/2021 to 31/03/2022**	**31/03/2021**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,258.44	160.36	160.36	160.36

Disclosure of detailed information about property, plant and equipment [Table] ..(4)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	160.36	160.36	160.36	0

Disclosure of detailed information about property, plant and equipment [Table] ..(5)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	160.36	160.36

Disclosure of detailed information about property, plant and equipment [Table] ..(6)

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	160.36	160.36	160.36	160.36

Disclosure of detailed information about property, plant and equipment [Table] ..(7)

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

Classes of property, plant and equipment [Axis]	Land [Member]			Buildings [Member]
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			**Owned and leased 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**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				84.74
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-21.65
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-21.65
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		63.09
Property, plant and equipment at end of period	0	0	0	623.17

Disclosure of detailed information about property, plant and equipment [Table] ..(8)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.54		84.74	5.54
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-24.02			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-24.02			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-18.48		84.74	5.54
Property, plant and equipment at end of period	560.08	578.56	916.49	831.75

Disclosure of detailed information about property, plant and equipment [Table] ..(9)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		21.65	24.02	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		21.65	24.02	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		21.65	24.02	
Property, plant and equipment at end of period	826.21	293.32	271.67	247.65

Disclosure of detailed information about property, plant and equipment [Table] ..(10)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	84.74	5.54		84.74
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-21.65	-24.02		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-21.65	-24.02		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	63.09	-18.48		84.74
Property, plant and equipment at end of period	623.17	560.08	578.56	916.49

Disclosure of detailed information about property, plant and equipment [Table] ..(11)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	5.54			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			21.65	24.02
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			21.65	24.02
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	5.54		21.65	24.02
Property, plant and equipment at end of period	831.75	826.21	293.32	271.67

Disclosure of detailed information about property, plant and equipment [Table] ..(12)

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

Classes of property, plant and equipment [Axis]	Buildings [Member]	Other building [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		84.74	5.54	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-21.65	-24.02	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-21.65	-24.02	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		63.09	-18.48	
Property, plant and equipment at end of period	247.65	623.17	560.08	578.56

Disclosure of detailed information about property, plant and equipment [Table] **..(13)**

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	84.74	5.54		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				21.65
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				21.65
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	84.74	5.54		21.65
Property, plant and equipment at end of period	916.49	831.75	826.21	293.32

Disclosure of detailed information about property, plant and equipment [Table] ..(14)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			84.74	5.54
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	24.02		-21.65	-24.02
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	24.02		-21.65	-24.02
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	24.02		63.09	-18.48
Property, plant and equipment at end of period	271.67	247.65	623.17	560.08

Disclosure of detailed information about property, plant and equipment [Table] ..(15)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		84.74	5.54	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		84.74	5.54	
Property, plant and equipment at end of period	578.56	916.49	831.75	826.21

Disclosure of detailed information about property, plant and equipment [Table] ..(16)

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

Classes of property, plant and equipment [Axis]	Other building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				144.61
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	21.65	24.02		-159.94
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	21.65	24.02		-159.94
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	21.65	24.02		-15.33
Property, plant and equipment at end of period	293.32	271.67	247.65	1,630.79

Disclosure of detailed information about property, plant and equipment [Table] ..(17)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	218.96		144.61	218.96
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-152.67			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-152.67			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	66.29		144.61	218.96
Property, plant and equipment at end of period	1,646.12	1,579.83	2,887.72	2,743.11

Disclosure of detailed information about property, plant and equipment [Table] ..(18)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		159.94	152.67	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		159.94	152.67	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		159.94	152.67	
Property, plant and equipment at end of period	2,524.15	1,256.93	1,096.99	944.32

Disclosure of detailed information about property, plant and equipment [Table] ..(19)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	144.61	218.96		144.61
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-159.94	-152.67		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-159.94	-152.67		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-15.33	66.29		144.61
Property, plant and equipment at end of period	1,630.79	1,646.12	1,579.83	2,887.72

Disclosure of detailed information about property, plant and equipment [Table] ..(20)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	218.96			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			159.94	152.67
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			159.94	152.67
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	218.96		159.94	152.67
Property, plant and equipment at end of period	2,743.11	2,524.15	1,256.93	1,096.99

Disclosure of detailed information about property, plant and equipment [Table] ..(21)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]	Other plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		144.61	218.96	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-159.94	-152.67	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-159.94	-152.67	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-15.33	66.29	
Property, plant and equipment at end of period	944.32	1,630.79	1,646.12	1,579.83

Disclosure of detailed information about property, plant and equipment [Table] ..(22)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	144.61	218.96		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				159.94
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				159.94
Impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	144.61	218.96		159.94

Property, plant and equipment at end of period	2,887.72	2,743.11	2,524.15	1,256.93

Disclosure of detailed information about property, plant and equipment [Table] ..(23)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			144.61	218.96
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	152.67		-159.94	-152.67
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	152.67		-159.94	-152.67
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	152.67		-15.33	66.29
Property, plant and equipment at end of period	1,096.99	944.32	1,630.79	1,646.12

Disclosure of detailed information about property, plant and equipment [Table] ..(24)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		144.61	218.96	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		144.61	218.96	
Property, plant and equipment at end of period	1,579.83	2,887.72	2,743.11	2,524.15

Disclosure of detailed information about property, plant and equipment [Table] ..(25)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0.89
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	159.94	152.67		-0.5
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	159.94	152.67		-0.5
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	159.94	152.67		0.39
Property, plant and equipment at end of period	1,256.93	1,096.99	944.32	3.73

Disclosure of detailed information about property, plant and equipment [Table] ..(26)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.27		0.89	0.27
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.46			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-0.46			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-0.19		0.89	0.27
Property, plant and equipment at end of period	3.34	3.53	14.7	13.81

Disclosure of detailed information about property, plant and equipment [Table] ..(27)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.5	0.46	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0.5	0.46	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.5	0.46	
Property, plant and equipment at end of period	13.54	10.97	10.47	10.01

Disclosure of detailed information about property, plant and equipment [Table] ..(28)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.89	0.27		0.89
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.5	-0.46		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-0.5	-0.46		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0.39	-0.19		0.89
Property, plant and equipment at end of period	3.73	3.34	3.53	14.7

Disclosure of detailed information about property, plant and equipment [Table] ..(29)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.27			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.5	0.46
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0.5	0.46
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.27		0.5	0.46
Property, plant and equipment at end of period	13.81	13.54	10.97	10.47

Disclosure of detailed information about property, plant and equipment [Table] ..(30)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-6.76	-6.71	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-6.76	-6.71	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	4.9	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	4.9	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-6.76	-11.61	
Property, plant and equipment at end of period	10.01	30.48	37.24	48.85

Disclosure of detailed information about property, plant and equipment [Table] ..(31)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				6.76
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				6.76
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	9.02		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	9.02		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-9.02		6.76
Property, plant and equipment at end of period	71.66	71.66	80.68	41.18

Disclosure of detailed information about property, plant and equipment [Table] ..(32)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6.71		-6.76	-6.71
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	6.71		-6.76	-6.71
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.12		0	4.9
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4.12		0	4.9
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	2.59		-6.76	-11.61
Property, plant and equipment at end of period	34.42	31.83	30.48	37.24

Disclosure of detailed information about property, plant and equipment [Table] ..(33)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	9.02	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	9.02	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-9.02	
Property, plant and equipment at end of period	48.85	71.66	71.66	80.68

Disclosure of detailed information about property, plant and equipment [Table] ..(34)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			Motor vehicles [Member]
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**			**Owned and leased 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**
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	6.76	6.71		-6.76
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	6.76	6.71		-6.76
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4.12		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	4.12		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	6.76	2.59		-6.76
Property, plant and equipment at end of period	41.18	34.42	31.83	30.48

Disclosure of detailed information about property, plant and equipment [Table] ..(35)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.71			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-6.71			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4.9		0	9.02
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	4.9		0	9.02
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-11.61		0	-9.02
Property, plant and equipment at end of period	37.24	48.85	71.66	71.66

Disclosure of detailed information about property, plant and equipment [Table] ..(36)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.76	6.71	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		6.76	6.71	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	4.12	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	4.12	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		6.76	2.59	
Property, plant and equipment at end of period	80.68	41.18	34.42	31.83

Disclosure of detailed information about property, plant and equipment [Table] ..(37)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.76	-6.71		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-6.76	-6.71		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4.9		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	4.9		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-6.76	-11.61		0
Property, plant and equipment at end of period	30.48	37.24	48.85	71.66

Disclosure of detailed information about property, plant and equipment [Table] ..(38)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.76	6.71
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			6.76	6.71
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	9.02		0	4.12
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	9.02		0	4.12
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-9.02		6.76	2.59
Property, plant and equipment at end of period	71.66	80.68	41.18	34.42

Disclosure of detailed information about property, plant and equipment [Table] ..(39)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]	Office equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.66	0.1	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.32	-0.23	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-0.32	-0.23	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.34	-0.13	
Property, plant and equipment at end of period	31.83	0.82	0.48	0.61

Disclosure of detailed information about property, plant and equipment [Table] ..(40)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.66	0.1		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.32
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0.32
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.66	0.1		0.32
Property, plant and equipment at end of period	4.49	3.83	3.73	3.67

Disclosure of detailed information about property, plant and equipment [Table] ..(41)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [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]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.66	0.1
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.23		-0.32	-0.23
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0.23		-0.32	-0.23
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.23		0.34	-0.13
Property, plant and equipment at end of period	3.35	3.12	0.82	0.48

Disclosure of detailed information about property, plant and equipment [Table] ..(42)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.66	0.1	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0.66	0.1	
Property, plant and equipment at end of period	0.61	4.49	3.83	3.73

Disclosure of detailed information about property, plant and equipment [Table] ..(43)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased 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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				1.51
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.32	0.23		-1.1
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0.32	0.23		-1.1
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0.32	0.23		0.41
Property, plant and equipment at end of period	3.67	3.35	3.12	3.57

Disclosure of detailed information about property, plant and equipment [Table] ..(44)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.75		1.51	0.75
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.43			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-1.43			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-0.68		1.51	0.75
Property, plant and equipment at end of period	3.16	3.84	27.61	26.1

Disclosure of detailed information about property, plant and equipment [Table] ..(45)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.1	1.43	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		1.1	1.43	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		1.1	1.43	
Property, plant and equipment at end of period	25.35	24.04	22.94	21.51

Disclosure of detailed information about property, plant and equipment [Table] ..(46)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [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
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1.51	0.75		1.51
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.1	-1.43		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1.1	-1.43		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0.41	-0.68		1.51
Property, plant and equipment at end of period	3.57	3.16	3.84	27.61

Disclosure of detailed information about property, plant and equipment [Table] ..(47)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [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 detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.75			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.1	1.43
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1.1	1.43
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0.75		1.1	1.43
Property, plant and equipment at end of period	26.1	25.35	24.04	22.94

Disclosure of detailed information about property, plant and equipment [Table] ..(48)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**
	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	21.51

[612100] Notes - Impairment of assets

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 impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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 investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] ..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	**31/03/2022**
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2023	31/03/2022
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] ..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other 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 detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	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 other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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 biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table] ..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	237	267	237	267
Financial liabilities, at fair value	0	0	0	0

Disclosure of financial assets [Table] ..(1)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,182.51	7,752.16	7,182.51	7,752.16
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets	Other Financial assets	Other Financial assets
Description of other financial assets at fair value class	Other Financial assets	Other Financial assets	Other Financial assets	Other Financial assets

Disclosure of financial assets [Table] ..(2)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at fair value through profit or loss, category [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 financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,182.51	7,752.16	7,182.51	7,752.16
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets	Other Financial assets	Other Financial assets
Description of other financial assets at fair value class	Other Financial assets	Other Financial assets	Other Financial assets	Other Financial assets

Disclosure of financial assets [Table] ..(3)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	7,182.51	7,752.16
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets
Description of other financial assets at fair value class	Other Financial assets	Other Financial assets

[611300] Notes - Regulatory deferral accounts

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 regulatory deferral accounts [TextBlock]		
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

[400500] Notes - Current investments

Details of current investments [Table] ..(1)

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

Classification of current investments [Axis]	InvestmentInMutualfunds	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Current investments [Abstract]		
Disclosure of details of current investments [Abstract]		
Details of current investments [Line items]		
Type of current investments	Investments in mutual funds	Investments in mutual funds
Class of current investments	Current investments	Current investments
Nature of current investments	Investment In Mutual funds	Investment In Mutual funds
Current investments	1,544.32	1,471.67
Basis of valuation of current investments	Lower of cost and Fair Value	Lower of cost and Fair Value

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	1,544.32	1,471.67
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

[611600] Notes - Non-current asset held for sale and discontinued operations

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 non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-2,384.47	3,477.63
Net cash flows from (used in) operating activities	-2,384.47	3,477.63
Net cash flows from (used in) investing activities, continuing operations	724.82	46.05
Net cash flows from (used in) investing activities	724.82	46.05
Net cash flows from (used in) financing activities	0	0

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table] ..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 1,10,00,000	[shares] 1,10,00,000		[shares] 1,00,00,000
Value of shares authorised	1,100	1,100		1,000
Number of shares issued	[shares] 51,67,157	[shares] 51,67,157		[shares] 51,67,157
Value of shares issued	516.72	516.72		516.72
Number of shares subscribed and fully paid	[shares] 51,67,157	[shares] 51,67,157		[shares] 51,67,157
Value of shares subscribed and fully paid	516.72	516.72		516.72
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] 51,67,157	[shares] 51,67,157		[shares] 51,67,157
Total value of shares subscribed	516.72	516.72		516.72
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 51,67,157	[shares] 51,67,157		[shares] 51,67,157
Value of shares called	516.72	516.72		516.72
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	516.72	516.72		516.72
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[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 as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[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

Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 51,67,157	[shares] 51,67,157
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity 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 rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions 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
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	516.72	516.72	516.72	516.72
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
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]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				EQUITY SHARES

Disclosure of classes of equity share capital [Table] ..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [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 equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share	EQUITY SHARES		Cumulative Convertible Preference	Cumulative Convertible Preference
Number of shares authorised	[shares] 1,00,00,000		[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,000		100	100
Number of shares issued	[shares] 51,67,157		[shares] 0	[shares] 0
Value of shares issued	516.72		0	0
Number of shares subscribed and fully paid	[shares] 51,67,157		[shares] 0	[shares] 0
Value of shares subscribed and fully paid	516.72		0	0
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] 51,67,157		[shares] 0	[shares] 0
Total value of shares subscribed	516.72		0	0
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 51,67,157		[shares] 0	[shares] 0
Value of shares called	516.72		0	0
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0		0	0
Calls unpaid by officers	0		0	0
Total calls unpaid by directors and officers	0		0	0
Calls unpaid by others	0		0	0
Total calls unpaid	0		0	0
Forfeited shares	0		0	0
Forfeited shares reissued	0		0	0
Value of shares paid-up	516.72		0	0
Par value per share	[INR/shares] 10		[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0		[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 as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in shares based payment transactions	[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
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0

Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0		[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0		[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 51,67,157	[shares] 51,67,157	[shares] 0	[shares] 0
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity 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 rights issue during period	0		0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of share based payment transactions 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
Amount of shares issued under employee stock option plan	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in equity share capital during period	0		0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0		0	0
Other decrease in amount of shares	0		0	0
Total decrease in equity share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Equity share capital at end of period	516.72	516.72	0	0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0		[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0		[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0		[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0			
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0		[shares] 0	[shares] 0

Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0		[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0		[shares] 0	[shares] 0
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]				
Application money received for allotment of securities and due for refund, principal	0		0	0
Application money received for allotment of securities and due for refund, interest accrued	0		0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0
Number of shares proposed to be issued	[shares] 0		[shares] 0	[shares] 0
Share premium for shares to be allotted	0		0	0
Type of share	EQUITY SHARES		Cumulative Convertible Preference	Cumulative Convertible Preference

Disclosure of classes of equity share capital [Table] ..(3)

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

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2021
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 0
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	0

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 equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [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
Type of share	EQUITY SHARES	EQUITY SHARES	Equity Share	Equity Share
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 SHARES	EQUITY SHARES	Equity Share	Equity Share
Name of shareholder			Surender Kumar Ajmani	Surender Kumar Ajmani
Permanent account number of shareholder			AAEPA6885B	AAEPA6885B
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 14,81,484	[shares] 14,81,484
Percentage of shareholding in company			28.67%	28.67%

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 equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [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
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	SAMPARK OVERSEAS PRIVATE LIMITED	SAMPARK OVERSEAS PRIVATE LIMITED	Raj Rani Ajmani	Raj Rani Ajmani
CIN of shareholder	U24119DL2002PTC114197	U24119DL2002PTC114197		
Permanent account number of shareholder			AEMPA6849P	AEMPA6849P
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 9,61,630	[shares] 9,61,630	[shares] 8,65,800	[shares] 8,65,800
Percentage of shareholding in company	18.61%	18.61%	16.76%	16.76%

Disclosure of shareholding more than five per cent in company [Table] ..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 4 [Member]		Shareholder 5 [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
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	SAMPARK FINE CHEM PRIVATE LIMITED.	SAMPARK FINE CHEM PRIVATE LIMITED.	Paras Nath Pandey	Paras Nath Pandey
CIN of shareholder	U24119DL2004PTC124681	U24119DL2004PTC124681		
Permanent account number of shareholder			AAHPP4081D	AAHPP4081D
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 5,74,715	[shares] 5,74,715	[shares] 4,68,640	[shares] 4,68,640
Percentage of shareholding in company	11.12%	11.12%	9.07%	9.07%

Disclosure of shareholding more than five per cent in company [Table] ..(4)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
Name of shareholder [Axis]	Shareholder 6 [Member]		Name of shareholder [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
Type of share	Equity Share	Equity Share	Cumulative Convertible Preference	Cumulative Convertible Preference
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 Share	Equity Share	Cumulative Convertible Preference	Cumulative Convertible Preference
Name of shareholder	Ashish Ajmani	Ashish Ajmani		
Permanent account number of shareholder	AAEPA6884A	AAEPA6884A		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 2,70,336	[shares] 2,70,336		
Percentage of shareholding in company	5.23%	5.23%		

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 equity share capital explanatory [TextBlock]	Textual information (9) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of shareholders of company	171	174
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (9)

Disclosure of notes on equity share capital explanatory [Text Block]

NOTE - 14. SHARE CAPITAL							
					As at 31.03.2023		As at 31.03.2022
	Authorised Share Capital						
	10,000,000 (P.Y. 10,000,000) Equity Shares of Rs. 10/- each.				1,000.00		1,000.00
	1,000,000 (P.Y. 1,000,000) Cumulative Convertible Preference share of Rs. 10/-each				100.00		100.00
					______		______
					1,100.00		1,100.00
	Issued ,Subscribed and paid up.						
	5,167,157 (P.Y. 5,167,157) Equity Shares of Rs. 10/- each fully paid up				516.72		516.72
					516.72		516.72
	Reconciliation of number of shares			As at 31.03.2023	As at 31.03.2022		
				No. of Share	Rs. In Lakhs	No. of Share	Rs. In Lakhs

	Outstanding at the begining of year			5,167,157	516.72	5,167,157	516.72
	Issued / allotted during the year						
	Outstanding at the end of year			5,167,157	516.72	5,167,157	516.72
	Terms/Right attached to euity shares						
	The company has one class of equity shares having a per value of Rs. 10/ per share. Each holder of equity share is entitled to one vote per share.						
	In the event of liquidation of the company, the holders of equity share will be entitled to receive remaing assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.						
	Details of Equity shares held by shareholders holding more than 5% of the aggregate shares in the company						
				As at 31.03.2023	As at 31.03.2022		
				No. of Share	% of Holding	No. of Share	% of Holding
	Name of Shareholder						
	Surender Kumar Ajmani			1,481,484	28.67	1,481,484	28.67

	Sampark Overseas Pvt. Ltd.			961,630	18.61	961,630	18.61
	Raj Rani Ajmani			865,800	16.76	865,800	16.76
	Sampark Fine Chem Pvt. Ltd.			574,715	11.12	574,715	11.12
	Paras Nath Pandey			468,640	9.07	468,640	9.07
	Ashish Ajmani			270,336	5.23	270,336	5.23
	Shares held by promoters at the end of the year					As At	As At
		As at 31.03.2023		As at 31.03.2022		31.03.2023	31.03.2022
	Promoter Name	No. of Shares	% of total shares	No. of Shares	% of total shares	% change during the year	% change during the year
	Surinder Kumar Ajmani	1,481,484	28.67	1,481,484	28.67	-	
	Sampark Overseas Pvt. Ltd.	961,630	18.61	961,630	18.61	-	
	Raj Rani Ajmani	865,800	16.76	865,800	16.76	-	-
	Sampark Fine Chem Pvt. Ltd.	574,715	11.12	574,715	11.12	-	
	Paras Nath Pandey	468,640	9.07	468,640	9.07	-	
	Ashish Ajmani	270,336	5.23	270,336	5.23	-	-
	Abha Pandey	164,801	3.19	164,801	3.19	-	-
	S.K. Ajmani (HUF)	60,800	1.18	60,800	1.18	-	

	Vikas Pandey	72,650	1.40	72,650	1.40	0.01	0.17

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [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
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0	0	0
Deferred tax liabilities	200.85	196.68	190.07	200.85
Net deferred tax liability (assets)	200.85	196.68	190.07	200.85
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		0
Net deferred tax liabilities	200.85	196.68		200.85
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0	0		0
Deferred tax expense (income) recognised in profit or loss	4.17	6.61		4.17
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	4.17	6.61		4.17
Deferred tax relating to items credited (charged) directly to equity	0	0		0
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	4.17	6.61		4.17
Deferred tax liability (assets) at end of period	200.85	196.68	190.07	200.85
Description of other temporary differences	Deffered Tax	Deffered Tax		Deffered Tax

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 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
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0	0	0
Deferred tax liabilities	196.68	190.07	200.85	196.68
Net deferred tax liability (assets)	196.68	190.07	200.85	196.68
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0		0	0
Net deferred tax liabilities	196.68		200.85	196.68
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0		0	0
Deferred tax expense (income) recognised in profit or loss	6.61		4.17	6.61
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	6.61		4.17	6.61
Deferred tax relating to items credited (charged) directly to equity	0		0	0
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	6.61		4.17	6.61
Deferred tax liability (assets) at end of period	196.68	190.07	200.85	196.68
Description of other temporary differences	Deffered Tax		Deffered Tax	Deffered Tax

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Deferred tax assets	0
Deferred tax liabilities	190.07
Net deferred tax liability (assets)	190.07
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	190.07

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 income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Total tax expense (income)	0	0
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax effect from change in tax rate	0	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	0	0

[611000] Notes - Exploration for and evaluation of mineral resources

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 exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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 accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Subclassification of trade receivables [Table] ..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
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]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	15,456.24	11,836.1	15,456.24	11,836.1
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	15,456.24	11,836.1	15,456.24	11,836.1
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
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Details of advances [Table] ..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Advances given employees [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	12.88	18.06
Nature of other advance	Loan and advance to Employees	Loan and advance to Employees
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	0
Total advance due by directors other officers or others	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

Other non-current financial assets, others [Table] ..(1)

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

Classification of other non-current financial assets others [Axis]	FixedDepositAccount	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	6,377.66	6,713.42
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	Fixed Deposit Account	Fixed Deposit Account
Other non-current financial assets, others	6,377.66	6,713.42

Other current financial liabilities, others [Table] ..(1)

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

Other current financial liabilities, others [Axis]	LoanfromrelatedpartiesDirectors	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	237	267
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Loan from related parties: Directors	Loan from related parties: Directors
Other current financial liabilities, others	237	267

Classification of inventories [Table] ..(1)

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

Classification of inventories [Axis]	Company 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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	9,621.37	4,337.03	7,975.89	3,254.43
Goods in transit	0	0	0	0
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

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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	176.21	267.04	1,029.77	451.87
Goods in transit	0	0	0	0
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

Classification of inventories [Table] ..(3)

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

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [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]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	439.5	363.69	439.5	363.69
Goods in transit	0	0	0	0
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
Nature of other inventories	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

Other current liabilities, others [Table] ..(1)

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

Other current liabilities, others [Axis]	OtherPayable		StatutoryDues	
	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]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	994.81	759.04	327.42	280.38
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Other Payable	Other Payable	Statutory Dues	Statutory Dues
Other current liabilities, others	994.81	759.04	327.42	280.38

Details of loans [Table] ..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of loans [Axis]	Loans given employees [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	12.88	18.06
Allowance for bad and doubtful loans	0	0
Total loans	12.88	18.06
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

Other current assets others [Table] ..(1)

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

Other current assets others [Axis]	BalancewithStatutoryGovernmentauthorities		PrepaidExpenses	
	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]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	1,656.17	1,031.18	29.67	22.61
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Balance with Statutory/Government authorities	Balance with Statutory/Government authorities	Prepaid Expenses	Prepaid Expenses
Other current assets, others	1,656.17	1,031.18	29.67	22.61

Other current assets others [Table] ..(2)

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

Other current assets others [Axis]	SecurityDeposits	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	64.34	64.34
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Security Deposits	Security Deposits
Other current assets, others	64.34	64.34

Disclosure of breakup of provisions [Table] ..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2023	31/03/2022	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 [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	83.4	87.41	19.49	17.79
Provision leave encashment	13.36	15.91	2.58	3.2
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	96.76	103.32	22.07	20.99
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	96.76	103.32	22.07	20.99

Other non-current assets, others [Table] ..(1)

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

Other non-current assets, others [Axis]	Capitaladvances	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	16.56	15.01
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Capital advances	Capital advances
Other non-current assets, others	16.56	15.01

Other current financial assets others [Table] ..(1)

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

Other current financial assets others [Axis]	C1		C2	
	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]				
Other current financial assets [Abstract]				
Other current financial assets others	804.75	1,038.7	0.1	0.04
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on Deposits	Interest accrued on Deposits	Margin with Banks	Margin with Banks
Other current financial assets others	804.75	1,038.7	0.1	0.04

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]		
Disclosure of notes on loans explanatory [TextBlock]	Textual information (10) [See below]	
Total other non-current financial assets	6,377.66	6,713.42
Advances, non-current	0	0
Total other non-current assets	16.56	15.01
Disclosure of inventories Explanatory [TextBlock]	Textual information (11) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (12) [See below]	
Fixed deposits with banks	2,291.42	3,399.11
Other balances with banks	8,664.74	9,211.91
Total balance with banks	10,956.16	12,611.02
Cash on hand	7.34	12.13
Total cash and cash equivalents	10,963.5	12,623.15
Bank balance other than cash and cash equivalents	6,791.01	5,078.74
Total cash and bank balances	17,754.51	17,701.89
Balances held with banks to extent held against other commitments	0	0
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 12 months maturity	0	0
Derivative financial instruments	0	0
Unbilled revenue	0	0
Security deposits	0	0
Total other current financial assets	804.85	1,038.74
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (13) [See below]	
Advances, current	25.34	17.26
Total other current assets	1,775.52	1,135.39
Total other non-current financial liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (14) [See below]	
Total other non-current liabilities	0	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	237	267
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	1,322.23	1,039.42

Textual information (10)

Disclosure of notes on loans explanatory [Text Block]

NOTE - 12. LOANS				
	Short Term Loans			
	Loan and advance to Employees		12.88	18.06
			_________	_________
			12.88	18.06
			_________	_________

Textual information (11)

Disclosure of inventories Explanatory [Text Block]

NOTE - 7. INVENTORIES		
(Valued at lower of cost and net realisable value)		
Raw Material	7,975.89	3,254.43
Work In Progress	176.21	267.04
Finished Goods	1,029.77	451.87
Semi-Finished Goods	374.09	294.47
Consumables Stores	51.08	53.00
Packing Material	14.32	16.22
	9,621.37	4,337.02

Textual information (12)

Disclosure of notes on cash and bank balances explanatory [Text Block]

NOTE - 10. CASH AND CASH EQUIVALENTS				
	Cash and Cash equivalents consist of the following			
	i) Balance With Bank			
	In Current Account		8,664.74	9,211.91
	In Fixed Deposit Account with original maturity upto 3 months		2,291.42	3,399.11
	ii) Cash on Hand		7.34	12.13
			________	________
			10,963.50	12,623.14
			________	________

Textual information (13)

Disclosure of notes on other current assets explanatory [Text Block]

NOTE - 6. OTHER ASSETS				
	Non Current			
	Capital advances		16.56	15.01
			________	________
			16.56	15.01
			________	________
	Current			
	Security Deposits		64.34	64.34
	Prepaid Expenses		29.67	22.61
	Balance with Statutory/Government authorities		1,656.16	1,031.18
	Advance to suppliers		26.04	17.26
			________	________
			1,776.21	1,135.39
			________	________

Textual information (14)

Disclosure of notes on provisions explanatory [Text Block]

NOTE - 16. PROVISIONS										
	Provisions consists as follows:									
	LONG TERM PROVOSIONS									
	Provision for Gratuity						83.40		87.41	
	Provision for Leave Encashment						13.37		15.91	
								__________		__________
								96.77		103.32
								__________		__________
	SHORT TERM PROVOSIONS									
	Provision for Gratuity						19.49		17.79	
	Provision for Leave Encashment						2.58		3.20	
								__________		__________
								22.07		20.99
								__________		__________

[401200] 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	31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Guarantees	0	0	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
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	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of outstanding unutilised amounts received in respect of issue of securities for specific purpose [Abstract]			
Outstanding unutilised amounts received in respect of issue of securities for specific purpose	0	0	
Amount of unutilised amounts invested	0	0	
Details of disclosure regarding companies limited by guarantee [Abstract]			
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital	0	0	
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital	0	0	
Disclosure of information on deviation from accounting standards balance sheet [Abstract]			
Financial effect of deviation from accounting standards balance sheet	0	0	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters	0	0	
Number of shareholders public	0	0	
Total number of shareholders promoters and public	0	0	
Details of provision made by nidhi companies [Abstract]			
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0	
Cumulative amount provided till previous year	0	0	
Amount provided in current year	0	0	
Balance amount to be provided	0	0	
Details of deposits [Abstract]			
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	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
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	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	No	No	
Details on sweat equity shares [Abstract]			
Amount of sweat equity shares issued	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	0	0	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	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	
Number of shareholders to whom shares are allotted under private placement during period	0	0	

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (15) [See below]

Textual information (15)

Disclosure of revenue [Text Block]

NOTE 22. REVENUE FROM OPERATIONS			
	Sales of products	50,735.52	33,269.76
	Export Incentives and Duty Draw Back	69.17	398.18
		________	________
	Revenue from operations (Gross)	50,804.69	33,667.94
		________	________
NOTE 23. OTHER INCOME			
	Interest received	1,092.17	1,113.23
	Misc Income	0.26	2.01
	Foreign Exchange Gain/(Loss) (net)	3.62	378.53
	Net Gain on sale of investments	1.04	8.67
		________	________
		1,097.09	1,502.44
		________	________

[612400] Notes - Service concession arrangements

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 service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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 construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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 employee benefits [TextBlock]	Textual information (16) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (16)

Disclosure of employee benefits [Text Block]

NOTE 26. EMPLOYEE BENEFIT EXPENSE			
	Salaries and Wages	722.02	606.40
	Employer`s Contribution to Provident Fund	31.93	32.78
	Employer`s Contribution to ESI	6.39	6.62
	Staff Welfare	34.18	21.94
	Medical Reimbursement	0.00	0.70
	Bonus	20.55	19.07
	Leave Encashment	3.52	4.67
	Gratuity	17.94	18.00
		__________	__________
		836.54	710.19
		__________	__________

[612800] Notes - Borrowing costs

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 borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] 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]	D1	D2	D3	D4
	01/04/2022 to 31/03/2023	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	SURENDER KUMAR AJMANI	PARAS NATH PANDEY	ASHISH AJMANI	VIKAS PANDEY
Director identification number of key managerial personnel or director	00466908	00150374	00130788	08836156
Date of birth of key managerial personnel or director	09/10/1939	02/02/1950	15/03/1974	02/02/1978
Designation of key managerial personnel or director	Managing Director	Managing Director	Whole Time Director	Whole Time Director
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	199.14	686.11	39	36
Gross salary to key managerial personnel or director	199.14	686.11	39	36
Total key managerial personnel or director remuneration	199.14	686.11	39	36

[612200] 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 [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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 arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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 insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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 effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] 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 operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (17) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	50,804.69	33,667.94
Revenue from sale of services	0	0
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	50,804.69	33,667.94
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	50,804.69	33,667.94
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (18) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	1,092.17	1,113.23
Total interest income on current investments	1,092.17	1,113.23
Total interest income	1,092.17	1,113.23
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	1.04	8.67
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	1.04	8.67
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	3.62	378.53
Total net gain/loss on foreign currency fluctuations treated as other income	3.62	378.53
Miscellaneous other non-operating income	0.26	2.01
Total other non-operating income	3.88	380.54
Total other income	1,097.09	1,502.44
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (19) [See below]	
Interest expense [Abstract]		
Other interest charges	44.87	32.14
Total interest expense	44.87	32.14
Total finance costs	44.87	32.14
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (20) [See below]	
Salaries and wages	722.02	606.4
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	960.25	777.57

Total remuneration to directors	960.25	777.57
Total managerial remuneration	960.25	777.57
Employee medical insurance expenses	0	0.7
Leave encashment expenses	3.52	4.67
Gratuity	17.94	18
Staff welfare expense	34.18	21.94
Other employee related expenses	58.88	58.47
Total employee benefit expense	1,796.79	1,487.75
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	190.28	185.53
Total depreciation, depletion and amortisation expense	190.28	185.53
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (21) [See below]	
Consumption of stores and spare parts	94.4	62.06
Power and fuel	1,189	955.53
Rent	11.96	9.86
Repairs to building	6.11	6.79
Repairs to machinery	142.29	116.93
Insurance	24.1	22.13
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	11.4	7.39
Total rates and taxes excluding taxes on income	11.4	7.39
Research development expenditure	27.31	23.39
Telephone postage	5.38	4.98
Printing stationery	7.48	5.68
Travelling conveyance	5.46	1.03
Legal professional charges	11.89	60.26
Safety security expenses	0.7	5.13
Directors sitting fees	0.3	0.38
Books periodicals	0.5	0.12
Bank charges	34.09	37.25
Commission paid other selling agents	426.89	327.37
Secondary packing expenses	246.4	190.89
Cost transportation [Abstract]		
Cost freight	116.62	91.67
Total cost transportation	116.62	91.67
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	4	4
Total payments to auditor	4	4
CSR expenditure	182.36	290.08
Miscellaneous expenses	279.45	239.04
Total other expenses	2,828.09	2,461.96
Current tax [Abstract]		
Current tax pertaining to previous years	16.29	0
Current tax pertaining to current year	1,580	1,189
MAT credit recognised during year	0	0
Total current tax	1,596.29	1,189

Textual information (17)

Disclosure of notes on revenue from operations explanatory [Text Block]

NOTE 22. REVENUE FROM OPERATIONS			
	Sales of products	50,735.52	33,269.76
	Export Incentives and Duty Draw Back	69.17	398.18
		________	________
	Revenue from operations (Gross)	50,804.69	33,667.94
		________	________

Textual information (18)

Disclosure of notes on other income explanatory [Text Block]

NOTE 23. OTHER INCOME			
	Interest received	1,092.17	1,113.23
	Misc Income	0.26	2.01
	Profit on Discard of Assets	0.00	0.00
	Foreign Exchange Gain/(Loss) (net)	3.62	378.53
	Net Gain on sale of investments	1.04	8.67
		_________	_________
		1,097.09	1,502.44
		_________	_________

Textual information (19)

Disclosure of notes on finance cost explanatory [Text Block]

NOTE 27. FINANCE COST			
	Interest expense :		
	-On LC Discounting	15.70	0.93
	-On Others	29.16	31.21
		_________	_________
		44.87	32.14
		_________	_________

Textual information (20)

Disclosure of notes on employee benefit expense explanatory [Text Block]

NOTE 26. EMPLOYEE BENEFIT EXPENSE			
	Salaries and Wages	722.02	606.40
	Employer`s Contribution to Provident Fund	31.93	32.78
	Employer`s Contribution to ESI	6.39	6.62
	Staff Welfare	34.18	21.94
	Medical Reimbursement	0.00	0.70
	Bonus	20.55	19.07
	Leave Encashment	3.52	4.67
	Gratuity	17.94	18.00
		__________	__________
		836.54	710.19

Textual information (21)

Disclosure of notes on other expenses explanatory [Text Block]

NOTE 28. OTHER EXPENSES		
Power and Fuel	1,189.00	955.53
Consumption of Stores	94.40	62.06
R & D and Testing Expenses	27.31	23.39
Packing Material Consumed	246.40	190.89
Insurance	24.10	22.13
Repair and Maintenance		
- Vehicle	11.06	7.01
- Building	6.11	6.79
- Plant & Machinery	131.23	109.92
Travelling Expenses	5.46	1.03
Conveyance Expenses	2.42	1.87
Bad Debts Written Off	11.91	2.82
Printing and Stationery	7.48	5.68
Miscellaneous Expenses	22.25	24.63
Postage ,Telex and Telephone	5.38	4.98
Rates, Fee and Taxes	11.40	7.39

Directors` Remuneration	960.25	777.57
Directors` sitting fees	0.30	0.38
Auditors Remunerations (Refer details below)	4.00	4.00
Legal and Professional Charges	11.89	60.26
Bank Charges	34.09	37.25
Security Expenses	0.70	5.13
Books and Periodicals	0.50	0.12
Custom/Vat Demands	16.04	30.48
Diminution in value of Investment	11.49	13.00
Loss on Sale of Assets	0.00	0.62
Rent	11.96	9.86
Corporate Social Responsibilty (CSR) Expenses*	182.36	290.08
Export Expenses	201.19	162.77
Commission on sales	426.89	327.37
Freight (Outwards)	116.62	91.67
Business Promotion Expenses	14.15	2.85
	________	________
	3,788.35	3,239.52
	________	________

Payment to Auditors		
As auditor:		
-Audit Fees	4.00	4.00
	________	________
	4.00	4.00
	________	________
* Previous year`s figure of CSR expenses inculdes Rs. 79.82 Lakhs deposited in PM CARE in respect of its previous year		

[613200] Notes - Cash flow statement

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 [TextBlock]			
Cash and cash equivalents cash flow statement	10,963.5	12,623.15	9,099.47
Cash and cash equivalents	10,963.5	12,623.15	
Income taxes paid (refund), classified as operating activities	1,580	1,189	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	1,580	1,189	

[500200] 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	-577.89	621.44
Changes in other inventories	11.2	103.39
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-566.69	724.83
Domestic sale manufactured goods	0	0
Domestic sale traded goods	34,203.89	22,121.98
Total domestic turnover goods, gross	34,203.89	22,121.98
Export sale manufactured goods	0	0
Export sale traded goods	16,600.8	11,545.96
Total export turnover goods, gross	16,600.8	11,545.96
Total revenue from sale of products	50,804.69	33,667.94
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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 fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

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 entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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 business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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 interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] ..(1)

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

Categories of related parties [Axis]	Associates [Member]			
Related party [Axis]	R1		R2	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ECOSOL INDUSTRIES PRIVATE LIMITED	ECOSOL INDUSTRIES PRIVATE LIMITED	CONTINENTAL INDIA PRIVATE LIMITED	CONTINENTAL INDIA PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U33111DL2010PTC198705	U33111DL2010PTC198705	U25203HR2006PTC069888	U25203HR2006PTC069888
Description of nature of transactions with related party	Purchase of Goods	Purchase of Goods	Purchase of Goods	Purchase of Goods
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	8.51	0	0	0
Revenue from sale of goods related party transactions	16.33	0		
Purchases of property and other assets, related party transactions			0.99	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			0.26	0
Amounts receivable related party transactions	7.82	0		

Disclosure of transactions between related parties [Table] ..(2)

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

Categories of related parties [Axis]	Associates [Member]		Key management personnel of entity or parent [Member]	
Related party [Axis]	R7		R3	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Raj Impex (Prop. Smt. Raj Rani Ajmani)	Raj Impex (Prop. Smt. Raj Rani Ajmani)	SURENDER KUMAR AJMANI	SURENDER KUMAR AJMANI
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AEMPA6849P	AEMPA6849P	AAEPA6885B	AAEPA6885B
Description of nature of transactions with related party	Purchase of Goods	Purchase of Goods	Interest and Directors Remuneration	Interest and Directors Remuneration
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Purchases of goods related party transactions	13.12	0		
Revenue from sale of goods related party transactions	9.68	481.4		
Services received related party transactions			199.14	165.92
Other related party transactions expense			12.65	13.02
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	13.12	0	78.5	108.5

Disclosure of transactions between related parties [Table] ..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
Related party [Axis]	R4		R5	
	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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	ASHISH AJMANI	ASHISH AJMANI	PARAS NATH PANDEY	PARAS NATH PANDEY
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAEPA6884A	AAEPA6884A	AAHPP4081D	AAHPP4081D
Description of nature of transactions with related party	Interest and Directors Remuneration	Interest and Directors Remuneration	Directors Remuneration	Directors Remuneration
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Services received related party transactions	39	39	686.11	536.65
Other related party transactions expense	16.32	16.32		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	158.5	158.5	0	0

Disclosure of transactions between related parties [Table] ..(4)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]	
Related party [Axis]	R6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	VIKAS PANDEY	VIKAS PANDEY
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AAAAA0144A	AAAAA0144A
Description of nature of transactions with related party	Directors Remuneration	Directors Remuneration
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]		
Services received related party transactions	36	36
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	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 related party [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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 other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

[700200] Notes - Corporate social responsibility

Classification of CSR spending [Table] ..(1)

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

Classification of CSR spending [Axis]	C1	C2	C3	C4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Construction of School Building	Construction of School Building	Primary Education For Nutrition, Computer, School Fees etc.	Primary Education For Nutrition, Computer, School Fees etc.
Sector in which project is covered	Education	Education	Education	Education
Whether projects or programs undertaken in local area or other	Yes	Yes	Yes	Yes
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)	Delhi (NCT)	Delhi (NCT)	Delhi (NCT)
Name of district where projects or programs was undertaken	New Delhi	New Delhi	New Delhi	New Delhi
Budget amount outlay project or program wise	79.42	57.11	2.69	0.9
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	79.42	57.11	2.69	0.9
Overheads on projects or programs	0	0	0	0
Total amount spent on projects or programs	79.42	57.11	2.69	0.9
Mode of amount spent	By Trusts/Societies/Section 8 company set up by company itself	Directly by company	Directly by company	Other implementing agencies

Classification of CSR spending [Table] ..(2)

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

Classification of CSR spending [Axis]	C5	C6	C7	C8
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Old Age Home: Building Fund	Primary Health Health Care Activities	Rural Transformation	Contribution to Public funded University & IIT
Sector in which project is covered	Senior citizens' welfare	Health care	Rural development projects	Other Central Government Funds
Whether projects or programs undertaken in local area or other	Yes	Yes	NO	YES
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)	Delhi (NCT)	Haryana	Delhi (NCT)
Name of district where projects or programs was undertaken	New Delhi	New Delhi	Dharuhera, Rewari	New Delhi
Budget amount outlay project or program wise	6.8	0.41	2.29	3
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	6.8	0.41	2.29	3
Overheads on projects or programs	0	0	0	0
Total amount spent on projects or programs	6.8	0.41	2.29	3
Mode of amount spent	Other implementing agencies	Directly by company	Directly by company	Directly by company

Classification of CSR spending [Table] ..(3)

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

Classification of CSR spending [Axis]	C9	C10
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Line items]		
CSR project or activity identified	Eradicating Hunger and malnutrition	Infrastructure of medicals
Sector in which project is covered	Poverty, hunger, malnutrition	Health care
Whether projects or programs undertaken in local area or other	YES	NO
Name of state or union territory where projects or programs was undertaken	Delhi (NCT)	Haryana
Name of district where projects or programs was undertaken	New Delhi	Haryana
Budget amount outlay project or program wise	24.74	5
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	24.74	5
Overheads on projects or programs	0	0
Total amount spent on projects or programs	24.74	5
Mode of amount spent	Directly by company	Other implementing agencies

Disclosure of net profits for last three financial years [Table] ..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2022-23	2021-22	2020-21
Profit before tax of financial year	4,423.41	8,049.75	10,454.34
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	4,423.41	8,049.75	10,454.34

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	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (22) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (23) [See below]
Average net profit for last three financial years	7,642.5
Prescribed CSR expenditure	152.85
Amount CSR to be spent for financial year	152.85
Amount CSR spent for financial year	182.36
Amount spent in local area	182.36
Amount unspent CSR	0
Details of implementing agency	Penam Foundation

Textual information (22)

Disclosure of composition of CSR committee [Text Block]

Sr. no.	Name of the Director	Designation/Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the Year
1	Mr. Narinder Mohan Jhanji	Chairman/Independent Director	4	4
2	Mr. Surender Kumar Ajmani	Member/Chairman cum Managing Director	4	4
3	Dr. Paras Nath Pandey	Member/Managing Director	4	4

Textual information (23)

Details CSR policy [Text Block]

1. A brief outline of the company's CSR policy, including overview of projects or programs Proposed to be undertaken and a reference to the web-link to the CSR policy and projects or Programs:

Brief outline of the company's CSR policy

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking.

(ii) Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

(iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;

(iv) Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga;

(v) Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;

(vi) Measures for the benefit of armed forces veteran, war widows and their dependents Central Armed Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

(vii) Training to promote rural sports nationally recognized sports and Olympic sports;

(viii) Contribution to the Prime Minister's National Relief Fund [or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM Cares Fund)]or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women; and

(ix) (a) Contributions to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);

(x) Rural development projects.

(xi) Slum area development

(xii) Disaster management, including relief, rehabilitation and reconstruction activities

2. The Composition of the CSR Committee (as on 31st March, 2023):

Sr.	Name of the	Designation/Nature of	Number of meetings of CSR	Number of meetings of CSR

no.	Director	Directorship	Committee held during the year	Committee attended during the Year
1	Mr. Narinder Mohan Jhanji	Chairman/Independent Director	4	4
2	Mr. Surender Kumar Ajmani	Member/Chairman cum Managing Director	4	4
3	Dr. Paras Nath Pandey	Member/Managing Director	4	4

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR Projects approved by the Board are disclosed on the website of the Company:

Composition of the Committee: www.penam.in

CSR Policy: www.penam.in

CSR Projects: www.penam.in

4. Provide the details of Impact assessment of CSR Projects carried out in pursuance of sub-rule (3) of Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable: Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of Rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any:

Sr. no.	Financial Year	Amount available for set-off from preceding financial years (in Rs.)	Amount required to be set- off for the financial year, if any (in Rs.)
Not Applicable			

6. Average net profit of the company as per Section 135(5): Rs. 7642.32 Lakhs

7. (a) Two percent of average net profit of the Company as per section 135(5): Rs. 152.85 Lakhs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial

years: Nil

(c) Amount required to be set off for the financial year, if any: Nil

(d) Total CSR obligation for the financial year (7a+7b- 7c): Rs. 152.85 Lakhs

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)

Total Amount transferred to Unspent CSR Account as per Section 135(6)	Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135(5)				
	Amount (in Rs.)	Date of transfer	Name of the fund	Amount (in Rs.)	Date of transfer
182.36 Lakhs	-	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year:

Sl. No.	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project (State and District)	Project duration	Amount allocated for the project (in Lakhs)	Amount spent in the current financial year (in Lakhs)	Amount transferred to unspent CSR account for the project as per Section 135(6) (in Lakhs)	Mode of Implementation Direct (yes/No)	M im - T Im Ag
1	Construction of School Building	Promotion of Education	Yes	New Delhi, (State-Delhi)	3Years	79.42	79.42	0	NO	YE
2	Construction of School Building	Promotion of Education	Yes	New Delhi, (State-Delhi)	3Years	57.11	57.11	0	Yes	-
	Total					136.53	136.53	0		

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

Sl. No.	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No)	Location of the project (State and District)	Amount spent for the project (in Lakhs)	Mode of implementation - Direct (Yes/No)	Mode of implementation - Through implementing agency	
							Name	CSR Registration no.

1	Primary Education For Nutrition, Computer, School Fees etc.	Promotion of Education	Yes	New Delhi, (State-Delhi)	2.69	Yes	-	-
2	Primary Education For School Buildings Nutrition, Computer, School Fees etc.	Promotion of Education	Yes	New Delhi, (State-Delhi)	0.90	No	Arya Kanya Gurukul	CSR000113
3	Old Age Home: Building Fund	Building Fund	Yes	New Delhi, (State-Delhi)	6.80	No	Arya Mahila Ashram	CSR000133
4	Primary Health Health Care Activities	Promotion of Health Care	Yes	New Delhi, (State-Delhi)	0.41	Yes		
5	Rural Transformation	Promoting Rural Development	Yes	Dharuhera, Rewari (State-Haryana)	2.29	Yes		
6	Contribution to Public funded University & IIT	Promoting Sustainable Development Goals	Yes	New Delhi, (State-Delhi)	3.00	Yes		
7	Eradicating Hunger and malnutrition	providing food packets and ration kits	Yes	New Delhi, (State-Delhi) Dharuhera, Rewari (State-Haryana)	24.74	Yes		
8	Primary Health	Infrastructure of medicals	1. Haryana	1. Haryana	5.00	No	Haryana State CSR Trust	CSR000023
	Total				45.83			

(d) Amount spent in Administrative Overheads: Nil

(e) Amount spent on Impact Assessment, if applicable: Nil

(f) Total amount spent for the financial year (8b+8c+8d+8e) : Rs. 182.36 Lakhs

(g) Excess amount for set off, if any: Nil

Sr. no.	Particular	Amount (in Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	152.85
(ii)	Total amount spent for the financial year	182.36
(iii)	Excess amount spent for the financial year [(ii)-(i)]	29.51
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sr. no.	Preceding financial year	Amount transferred to Unspent CSR Account under Section 135 (6) (in Lakhs)	Amount spent in the reporting financial year (in Lakhs)	Amount transferred to any fund specified under Schedule VII as per Section 135(6), if any	Amount remaining to be spent in succeeding financial years. (in Lakhs)		
				Name of the fund	Amount (in Rs.)	Date of transfer	
1	Upto F.Y. 2019-20		-	-	-	-	109.75

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable, as the concept of 'ongoing projects' has been introduced in the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, relevant from fiscal year 2021. Details of amount spent on all ongoing projects during fiscal year 2023 are covered in point 8(b) above.

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details): N.A.

(a) Date of creation or acquisition of the capital asset(s): Date of Registration: NA

(b) Amount of CSR spent for creation or acquisition of capital asset: NA

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.: NA

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset): NA

11. Specify the reason(s), if the Company has failed to spend two per cent of the average net profit as per Section 135(5): Not Applicable

Narender Mohan Jhanji Surender Kumar Ajmani

Chairman of CSR Committee Chairman Cum Managing Director

[610500] Notes - Events after reporting period

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 events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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 share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] 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 [TextBlock]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0	[INR/shares] 0
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0	[INR/shares] 0
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0
Increase (decrease) in number of ordinary shares issued	[shares] 0	[shares] 0
Dilutive effect of convertible instruments on number of ordinary shares	[shares] 0	[shares] 0
Dilutive effect of share options on number of ordinary shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

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 first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0