

PACE DIGITEK PRIVATE LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--|---|
| Name of company | PACE DIGITEK PRIVATE LIMITED | |
| Corporate identity number | U31909KA2007PTC041949 | |
| Permanent account number of entity | AAECP2697K | |
| Address of registered office of company | Plot # V 12, Industrial Estate, , Kumbalgodu, Bangalore Mysore Highway, , Bangalore , KARNATAKA , INDIA - 560074 | |
| Type of industry | Commercial and Industrial | |
| Number of employees in the company at the end of the financial Year | 800 | |
| Whether company has published sustainability report for the financial Year | No | |
| Date of start of reporting period | 01/04/2023 | 01/04/2022 |
| Date of end of reporting period | 31/03/2024 | 31/03/2023 |
| Nature of report standalone consolidated | Consolidated | |
| 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 | |

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

| Auditors [Axis] | 1 |
|---|---|
| | 01/04/2023 to 31/03/2024 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | Manish P C Jain & Co |
| Name of auditor signing report | Manish Jain |
| Firms registration number of audit firm | 026187S |
| Membership number of auditor | 232907 |
| Address of auditors | No.893, 16Th Main Road, 3Rd Block, Rajajinagar Bangalore KARNATAKA - 560010 |
| Permanent account number of auditor or auditor's firm | ATIPJ8090J |
| SRN of form ADT-1 | F65372609 |
| Date of signing audit report by auditors | 24/06/2024 |
| Date of signing of balance sheet by auditors | 24/06/2024 |

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] | Auditor's unfavourable remark [Member] | Auditor's disclaimer remark [Member] | Clause not applicable [Member] |
|--|--|--|--------------------------------------|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| 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 | | Textual information (1) [See below] | | |
| Disclosure in auditors report relating to inventories | Textual information (2) [See below] | | | |
| Disclosure in auditors report relating to loans | | Textual information (3) [See below] | | |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable. | | | |
| Disclosure in auditors report relating to deposits accepted | Textual information (4) [See below] | | | |
| Disclosure in auditors report relating to maintenance of cost records | | | Textual information (5) [See below] | |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Textual information (6) [See below] | | | |
| Disclosure in auditors report relating to default in repayment of financial dues | (A) Textual information (7) [See below] | | | |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | | | | Textual information (8) [See below] |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | | | | Textual information (9) [See below] |
| Disclosure in auditors report relating to managerial remuneration | | | | not applicable |
| Disclosure in auditors report relating to Nidhi Company | | | | The Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company. |
| Disclosure in auditors report relating to transactions with related parties | Textual information (10) [See below] | | | |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | | | | Textual information (11) [See below] |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | | | | Textual information (12) [See below] |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | | | | Textual information (13) [See below] |

Footnotes

(A)

According to the information and explanation given to us and on the basis of our examination of the records of the Company, there are no statutory dues as referred to in 'a' above which have not been deposited on account of any dispute, except as follows :

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (14) [See below] |
| Whether companies auditors report order is applicable on company | Yes |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | Yes |
| Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report | Textual information (15) [See below] |

Textual information (1)**Disclosure in auditors report relating to fixed assets**

i. a. i. The company has not updated the Fixed Assets register. Thus, proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment have not been maintained. ii. The company is maintaining proper records showing full particulars of intangible assets. b. As explained to us, the Property, Plant & Equipment have been physically verified by the management at reasonable intervals. However, in the absence of complete records, it is not possible to comment on discrepancies if any. c. Based on the examination of the registered sale deed / transfer deed / conveyance deed provided to us, we report that, the title deeds of all the immovable properties of land and buildings (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment, capital work in progress, are held in the name of the Company. In respect of immovable properties that have been taken on lease, the lease agreements are duly executed in favour of the Company. d. The Company has not revalued any of its property, plant and equipment and intangible assets during the year. e. As informed to us, no proceedings have been initiated during the year or are pending against the Company as at 31 March, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

Textual information (2)**Disclosure in auditors report relating to inventories**

In our opinion & according to the information & explanation given to us, the inventories has been physically verified during the year by the management and the coverage and procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of account.

Textual information (3)**Disclosure in auditors report relating to loans**

According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of Rs.5 crores, in aggregate, at points of time during the year, from bank on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly stock statements as submitted to the banks or financial institutions are not in agreement with the books of accounts. Details of the inventory as submitted to the bank and as per the audited books of accounts is as under: (Rs. In Crores) Quarter ending Value of Stock in Rs. CRORES As per Books As submitted Difference Remarks June 30.64 53.04 (22.40) Unbilled revenue added to WIP & revaluation of Stock September 215.15 261.34 (46.19) Unbilled revenue added to WIP & revaluation of Stock December 135.24 165.46 (30.22) Unbilled revenue added to WIP & revaluation of Stock March 114.12 199.55 (85.43) Unbilled revenue added to WIP & revaluation of Stock Quarter ending Value of Debtors in Rs. Crores As per Books As submitted Difference Remarks June 260.61 260.61 - September 147.48 147.48 - December 233.75 233.75 - March 997.56 753.31 244.25 Unbilled revenue added

Textual information (4)**Disclosure in auditors report relating to deposits accepted**

In our opinion and according to the information and explanation given to us, the Company has not accepted any deposits from the public within the meaning of sections 73 to 76 of the Act or any other relevant provisions of the Act and the Rules framed there under. Accordingly para 3(v) of the order is not applicable to the Company.

Textual information (5)

Disclosure in auditors report relating to maintenance of cost records

We have broadly reviewed the books of account maintained by the Company as specified in section 148(1) of the Act, and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not made detailed examination of cost records with a view to determine whether they are accurate or complete.

Textual information (6)

Disclosure in auditors report relating to statutory dues [Text Block]

According to the information and explanation given to us and on the basis of our examination of the record of the Company Undisputed statutory dues, including Goods and Service tax, Provident Fund, Employees' State Insurance, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities during the year except advance tax payable under Income Tax Act, 1961. There were no undisputed amounts payable in respect of above and other material statutory dues in arrears as at 31 March, 2024 for a period of more than six months from the date they became payable.

There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

Textual information (7)

Disclosure in auditors report relating to default in repayment of financial dues

In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year. The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority. The Company has utilised term loans taken during the year for the purpose for which they were obtained. On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long term purposes by the Company. On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or joint ventures. The company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures and hence reporting on clause 3(ix)(f) of the Order is not applicable.

Textual information (8)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. The Company has received the Funds from Indian Renewable Energy Development Authority for the construction activity of Project named Karnataka Bhagya Jal Vidyut Nigam Ltd. (KBJNL) for Generation of electricity. The amount on the project was already spent/incurred when the loan amount was received. The Loan amount received from IREDA is used for general business purposes.

Textual information (9)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

During the course of our examination of the books and records of the Company carried out in accordance with the Auditing Standards generally accepted in India, we have neither come across any instance of fraud by the company or any material fraud on the Company by its officers or employees has been noticed or reported during the course of our audit nor have we been informed of any such instance by the management. To the best of our knowledge, no report under Sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

Textual information (10)

Disclosure in auditors report relating to transactions with related parties

According to the information and explanation given to us and on the basis of my examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act and where applicable the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (11)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable to the Company.

Textual information (12)

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him

According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable to the Company

Textual information (13)

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934

The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3(xvi)(a) of the Order is not applicable to the Company. The Company has not conducted non-banking financial/housing finance activities during the year. Accordingly, the reporting under clause 3(xvi)(b) of the Order is not applicable to the Company. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company. Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

Textual information (14)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Pace Digitek Infra Private Limited (Holding Company)

Opinion

We have audited the accompanying Consolidated Financial Statements of Pace Digitek Infra Private Limited ("the Holding Company") and its subsidiary companies listed in Annexure - 1 (collectively referred to as "the group") which comprise the Consolidated Balance Sheet as at 31 March 2024 the Consolidated Statement of Profit and Loss , the Consolidated Cash flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs as at March 31, 2024, its consolidated Profit and consolidated cash flows for the year on that date.

Basis for Opinion

We conducted our audit of the Consolidated financial statements in accordance with the Standards on Auditing (SAs) prescribed 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 financial statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants (ICAI) of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules 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 and the audit evidence obtained

by the other auditors in terms of their report is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Information other than the financial statements and auditors' report thereon

The Holding 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 Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. The Board's report is expected to be made available to us after the date of this auditor's report.

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

When we read the Board's report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance. We have nothing to report in this regard.

Management's Responsibility for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of the appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Statements, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also

- a) Identify and assess the risks of material misstatement of the consolidated 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 Holding company has adequate internal financial controls

b)

system in place and the operating effectiveness of such controls

c)

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d)

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 group 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 consolidated 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 group to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures,

and whether the consolidated financial statements represent the

e)

underlying transactions and events in a manner that achieves fair presentation.

f)

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the Consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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 of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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.

Other Matters

We did not audit the financial statements/financial information of a foreign subsidiary (including its subsidiary), whose financial statements/financial information reflect total assets of Rs. 3,13,09,662/- and net assets of Rs. 1,27,68,945/- as at March 31, 2024, total Income of Rs. 5,76,68,729/- as considered in the Consolidated Financial Statements, whose financial statements/financial information have not been audited by us. These financial statements/financial information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub section (3) of Section 143 of the Act in so far as it relates to the aforesaid subsidiaries is based solely on such unaudited financial statements/financial information.

Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("CARO 2020"), 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 matter specified in paragraph 3(xxi) of CARO 2020.

As required by Section 143(3) of the Act, we report, to the extent applicable, 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 of the aforesaid Consolidated Financial Statements;

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors;

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act read with relevant rules issued there under;

e) On the basis of the written representations received from the directors of the Holding Company and its subsidiary companies which are incorporated in India as on 31 March 2024, taken on record by the respective Board of Directors and the reports of the auditors of its subsidiaries incorporated in India, none of the directors of these Companies are disqualified as on 31 March 2024 from being appointed as a Director in terms of sub-section 2 of Section 164 of the Act;.

f) With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Group 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 and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries, as noted in the 'Other Matters' paragraph:

i) The group has disclosed the impact of pending litigation in its individual financial statements - Refer Note No. 43 to the Consolidated Financial Statements.

ii) The Group does not have any material foreseeable losses on long-term contracts including derivative contracts;

iii) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company & its subsidiaries incorporated in India.

iv) a) The respective Managements of the Holding Company and its Subsidiary Companies whose financial statements have been audited under the Act, have represented to us and the other auditors of such subsidiary companies respectively that, to the best of their knowledge and belief and as disclosed in the notes to the Consolidated Financial Statements, no funds 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(s) or entity(ies), including foreign entities ("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 ("ultimate beneficiaries") by or on behalf of the Holding Company or such Subsidiary Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The respective Managements of the Holding Company and its Subsidiary Company, incorporated in India whose financial statements have been audited under the Act, have represented to us and the other auditors of such subsidiary company respectively that, to the best of their knowledge and belief and as disclosed in the notes to the Consolidated Financial Statements, no funds have been received by the company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding company shall, whether directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures that has been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditors of the Subsidiary company, which is a company incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us to believe that the representations under sub-clause (a) and (b) above, contain any material mis-statement.

The Holding
Company or

its
Subsidiary
Company
incorporated
in India have
not declared

v)

any dividend during the year.

Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is

vi)

not
applicable
for the
financial
year ended

March 31.
2024.

for Manish P C Jain & Co

Chartered Accountants

Firm Registration No.026187S

Manish Jain

Proprietor

M No : 232907

Date : 24-06-2024

Annexure - 1: List of entities consolidated

| | |
|---|---|
| 1 | Pace Digitek Infra Private Limited |
| 2 | Lineage Power Private Limited |
| 3 | Pace Renewable Energies Private Limited |
| 4 | Lineage Power Myanmar Limited |
| 5 | Lineage Power Holding (Singapore) PTE Limited |
| 6 | AP Digital Infra Private Limited |

Annexure B to the Independent Auditors' Report

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

In conjunction with our audit of the Consolidated Financial Statements of the Holding company as of and for the year ended 31st March 2024, we have audited the internal financial controls over financial reporting of Pace Digitek Infra Pvt Ltd ("the Holding Company") and its subsidiaries, as of that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding company and its subsidiary companies which are incorporated in India, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective 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 the respective 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Holding Company's and its subsidiary companies', which are incorporated in India, 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") issued by the ICAI and the Standards on Auditing, issued by the ICAI and deemed to be prescribed under Sub-section 10 of Section 143 of the Act, to the extent applicable to an audit of internal financial controls, both issued by the ICAI. 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 internal financial controls system over financial reporting of the Holding Company's and its subsidiary companies', which are incorporated in India.

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 consolidated 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 Holding Company and its subsidiary companies which are incorporated in India, have, 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 31 March 2024, based on the internal control over financial reporting criteria established by the respective 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 Manish P C Jain & Co

Chartered Accountants

Firm Registration No.026187S

Manish Jain

Proprietor

M No : 232907

Date : 24-06-2024

Annexure A to the Independent Auditors' Report

(Referred to in paragraph 1 of the Independent Auditor's Report of even date to the members of Pace Digitek Infra Private Limited on the Consolidated Financial Statements as of and for the year ended 31st March 2024.

As required by paragraph 3(xxi) of the CARO 2020, we report that there are qualifications in the CARO Report on the standalone Financial Statements of the Companies included in the Consolidated Financial Statements of the holding company.

| Sl. No. | Name of the Company | CIN | R w C |
|---------|---|-----------------------|-------------------|
| 1 | Pace Digitek Infra Private Limited | U31909KA2007PTC041949 | Holding Co. 01 |
| 2 | Lineage Power Private Limited | U45207KA2010PTC054269 | Subsidiary Co. 01 |
| 3 | Pace Renewable Energies Private Limited | U29307KA2010PTC053077 | Subsidiary Co. 31 |

for Manish P C Jain & Co

Chartered Accountants

Firm Registration No.026187S

Manish Jain

Proprietor

M No : 232907

Date : 24-06-2024

Textual information (15)

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report

i. a. i. The company has not updated the Fixed Assets register. Thus, proper records showing full particulars including quantitative details and situation of Property, Plant & Equipment have not been maintained. ii. The company is maintaining proper records showing full particulars of intangible assets. b. As explained to us, the Property, Plant & Equipment have been physically verified by the management at reasonable intervals. However, in the absence of complete records, it is not possible to comment on discrepancies if any.

[100100] Balance sheet

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

| | 31/03/2024 | 31/03/2023 | 31/03/2022 |
|---|--------------|------------|------------|
| Balance sheet [Abstract] | | | |
| Equity and liabilities [Abstract] | | | |
| Shareholders' funds [Abstract] | | | |
| Share capital | 500 | 500 | |
| Reserves and surplus | 55,050.18 | 32,277.14 | |
| Total shareholders' funds | 55,550.18 | 32,777.14 | |
| Share application money pending allotment | 0 | 0 | |
| Minority interest | 3,416.85 | 1,902.65 | |
| Non-current liabilities [Abstract] | | | |
| Long-term borrowings | 5,547.63 | 3,777.06 | |
| Other long-term liabilities | (A) 7,862.51 | 6,244.44 | |
| Long-term provisions | 3,251.64 | 941.51 | |
| Total non-current liabilities | 16,661.78 | 10,963.01 | |
| Current liabilities [Abstract] | | | |
| Short-term borrowings | 39,137.97 | 15,433.54 | |
| Trade payables | 93,439.35 | 17,318.54 | |
| Other current liabilities | 7,759.08 | 6,485.69 | |
| Short-term provisions | 11,010.19 | 277.27 | |
| Total current liabilities | 1,51,346.59 | 39,515.04 | |
| Total equity and liabilities | 2,26,975.4 | 85,157.84 | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Fixed assets [Abstract] | | | |
| Tangible assets | 13,141.92 | 13,286.79 | 13,820.24 |
| Intangible assets | 161.98 | 176.77 | 193.46 |
| Tangible assets capital work-in-progress | 980.45 | 959.98 | |
| Total fixed assets | 14,284.35 | 14,423.54 | |
| Non-current investments | 0 | 5 | |
| Deferred tax assets (net) | 5.16 | 72.84 | |
| Long-term loans and advances | 0 | 0 | |
| Other non-current assets | (B) 4,088.41 | 5,499.93 | |
| Total non-current assets | 18,377.92 | 20,001.31 | |
| Current assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Inventories | 20,223.51 | 6,270.28 | |
| Trade receivables | 1,15,333.03 | 36,819.62 | |
| Cash and bank balances | 53,286.11 | 13,010.76 | |
| Short-term loans and advances | 19,480.61 | 8,775 | |
| Other current assets | 274.22 | 280.87 | |
| Total current assets | 2,08,597.48 | 65,156.53 | |
| Total assets | 2,26,975.4 | 85,157.84 | |

Footnotes

(A) Rental Deposit received - 28.74 + Retention Money Holding From Suppliers - 3091.76+ Security Deposit From Vendors - 4,742.01

(B) Security Deposit - 329.98 and Retention Money Given to Customer - 3758.43

[100400] Cash flow statement, indirect

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
|---|---|---|-------------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before extraordinary items and tax | (A) 32,043.6 | 2,077.72 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments to profit (loss) [Abstract] | | | |
| Adjustments for finance costs | (B) 0.11 | (C) 1,140.44 | |
| Adjustments for depreciation and amortisation expense | 652.62 | 743.4 | |
| Other adjustments to reconcile profit (loss) | (D) -7,754.49 | -583.95 | |
| Other adjustments for non-cash items | (E) -1,822.68 | (F) -562.13 | |
| Total adjustments to profit (loss) | -8,924.44 | 737.76 | |
| Adjustments for working capital [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | -13,953.24 | -1,742.93 | |
| Adjustments for decrease (increase) in trade receivables | -89,212.37 | -5,196.67 | |
| Adjustments for decrease (increase) in other current assets | 1,411.52 | -5,499.93 | |
| Adjustments for increase (decrease) in other current liabilities | 1,15,759.73 | 13,037.53 | |
| Total adjustments for working capital | 14,005.64 | 598 | |
| Total adjustments for reconcile profit (loss) | 5,081.2 | 1,335.76 | |
| Net cash flows from (used in) operations | 37,124.8 | 3,413.48 | |
| Net cash flows from (used in) operating activities before extraordinary items | 37,124.8 | 3,413.48 | |
| Net cash flows from (used in) operating activities | 37,124.8 | 3,413.48 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Purchase of tangible assets | 508.39 | 548.79 | |
| Interest received | 1,888.48 | 448.7 | |
| Net cash flows from (used in) investing activities before extraordinary items | 1,380.09 | -100.09 | |
| Net cash flows from (used in) investing activities | 1,380.09 | -100.09 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from borrowings | (G) 1,770.57 | (H) -1,183.36 | |
| Interest paid | 0.11 | 1,140.44 | |
| Net cash flows from (used in) financing activities before extraordinary items | 1,770.46 | -2,323.8 | |
| Net cash flows from (used in) financing activities | 1,770.46 | -2,323.8 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 40,275.35 | 989.59 | |
| Net increase (decrease) in cash and cash equivalents | 40,275.35 | 989.59 | |
| Cash and cash equivalents cash flow statement at end of period | 53,286.11 | 13,010.76 | 12,021.14 |

Footnotes

(A)

| | |
|--|-----------|
| Profit Before Tax | 32,043.61 |
| Tax Expenses: | |
| (1) Current tax | 7,810.94 |
| (2) Deferred tax | 67.67 |
| (3) MAT Credit Entitlement | - |
| (4) Taxes of previous years | (124.11) |
| Profit After Tax (before Minority Interest) | 24,289.11 |
| Less : Share of Profit transferred to Minority | 1,514.21 |
| Profit After Tax (After Minority Interest) | 22,774.90 |

(B)

| | |
|------------------------|------|
| Interest on borrowings | 0.11 |
|------------------------|------|

(C) Interest on borrowings : 1140.44

(D)

| | |
|-----------------------------|----------|
| Tax Expenses: | |
| (1) Current tax | 7,810.94 |
| (2) Deferred tax | 67.67 |
| (3) MAT Credit Entitlement | - |
| (4) Taxes of previous years | (124.11) |

(E)

| | |
|---|----------|
| On Account Of Consolidation (MI Interest) | (1.87) |
| Interest Income | 1,888.48 |

| | |
|------------------------|---------|
| Dividend Paid | - |
| Deffered Tax Provision | (67.67) |

(F) On Account Of Consolidation (MI Interest) : -12.07

Interest Income : -448.70

Dividend Paid : 3.68

Deffered Tax Provision : -105.03

(G) Secured loan 1770.57

(H) Secured Loans : -1183.36

[200100] Notes - Share capital

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

..(1)

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

| Classes of share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 1 [Member] | | Shareholder 2 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity | Equity | Equity | Equity |
| Name of shareholder | M Venugopal Rao | M Venugopal Rao | M Padma | M Padma |
| PAN of shareholder | AFNPM2853D | AFNPM2853D | ADZPP6443Q | ADZPP6443Q |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 16,67,777 | [shares] 16,67,777 | [shares] 16,66,111 | [shares] 16,66,111 |
| Percentage of shareholding in company | 33.36% | 33.36% | 33.32% | 33.32% |

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

..(2)

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

| Classes of share capital [Axis] | Equity shares 1 [Member] | | | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 3 [Member] | | Shareholder 4 [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity | Equity | Equity | Equity |
| Name of shareholder | M. Rajeev | M. Rajeev | Lahari | Lahari |
| PAN of shareholder | CABPM4197H | CABPM4197H | GCRPM9272H | GCRPM9272H |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 8,33,056 | [shares] 8,33,056 | [shares] 8,33,056 | [shares] 8,33,056 |
| Percentage of shareholding in company | 16.66% | 16.66% | 16.66% | 16.66% |

Disclosure of classes of share capital [Table]

..(1)

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

| Classes of share capital [Axis] | Share capital [Member] | | | Equity shares [Member] |
|--|--------------------------|--------------------------|--------------------|--------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Disclosure of classes of share capital [Abstract] | | | | |
| Disclosure of classes of share capital [LineItems] | | | | |
| Number of shares authorised | [shares] 50,00,000 | [shares] 50,00,000 | | [shares] 50,00,000 |
| Value of shares authorised | 500 | 500 | | 500 |
| Number of shares issued | [shares] 50,00,000 | [shares] 50,00,000 | | [shares] 50,00,000 |
| Value of shares issued | 500 | 500 | | 500 |
| Number of shares subscribed and fully paid | [shares] 50,00,000 | [shares] 50,00,000 | | [shares] 50,00,000 |
| Value of shares subscribed and fully paid | 500 | 500 | | 500 |
| 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] 50,00,000 | [shares] 50,00,000 | | [shares] 50,00,000 |
| Total value of shares subscribed | 500 | 500 | | 500 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 50,00,000 | [shares] 50,00,000 | | [shares] 50,00,000 |
| Value of shares called | 500 | 500 | | 500 |
| Value of shares paid-up | 500 | 500 | | 500 |
| 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 allotted for contracts without payment received in cash | [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 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 50,00,000 | [shares] 50,00,000 | [shares] 50,00,000 | [shares] 50,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in share capital [Abstract] | | | | |
| Increase in 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 issue allotted for contracts without payment received in cash 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 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Share capital at end of period | 500 | 500 | | 500 |
| 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] | | | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |

Disclosure of classes of share capital [Table]

..(2)

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

| Classes of share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of classes of share capital [Abstract] | | | | |
| Disclosure of classes of share capital [LineItems] | | | | |
| Type of share | | | Equity | Equity |
| Number of shares authorised | [shares] 50,00,000 | | [shares] 50,00,000 | [shares] 50,00,000 |
| Value of shares authorised | 500 | | 500 | 500 |
| Number of shares issued | [shares] 50,00,000 | | [shares] 50,00,000 | [shares] 50,00,000 |
| Value of shares issued | 500 | | 500 | 500 |
| Number of shares subscribed and fully paid | [shares] 50,00,000 | | [shares] 50,00,000 | [shares] 50,00,000 |
| Value of shares subscribed and fully paid | 500 | | 500 | 500 |
| 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] 50,00,000 | | [shares] 50,00,000 | [shares] 50,00,000 |
| Total value of shares subscribed | 500 | | 500 | 500 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 50,00,000 | | [shares] 50,00,000 | [shares] 50,00,000 |
| Value of shares called | 500 | | 500 | 500 |
| Value of shares paid-up | 500 | | 500 | 500 |
| Par value per share | | | [INR/shares] 10 | [INR/shares] 10 |
| Amount per share called in case shares not fully called | | | [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 allotted for contracts without payment received in cash | [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 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | | [shares] 0 | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 50,00,000 | [shares] 50,00,000 | [shares] 50,00,000 | [shares] 50,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in share capital [Abstract] | | | | |
| Increase in 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 issue allotted for contracts without payment received in cash 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 |
| Total increase (decrease) in share capital | 0 | | 0 | 0 |
| Share capital at end of period | 500 | 500 | 500 | 500 |
| 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] | | | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | | 0 | 0 |

Disclosure of classes of share capital [Table]

..(3)

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

| Classes of share capital [Axis] | Equity shares 1 [Member] |
|---|--------------------------|
| | 31/03/2022 |
| Disclosure of classes of share capital [Abstract] | |
| Disclosure of classes of share capital [LineItems] | |
| Reconciliation of number of shares outstanding [Abstract] | |
| Number of shares outstanding at end of period | [shares] 50,00,000 |
| Reconciliation of value of shares outstanding [Abstract] | |
| Share capital at end of period | 500 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------|--------------------------|
| Disclosure of notes on share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Number of persons on private placement of equity share | 0 | 0 |
| Number of persons on private placement of preference share | 0 | 0 |
| Whether reduction in capital done during year | No | No |
| Whether money raised from public offering during year | No | No |
| Amount raised from public offering during year | 0 | 0 |
| Amount utilised towards specified purposes for public offering | 0 | 0 |
| Amount remaining unutilised received in respect of public offering | 0 | 0 |

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

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

| Components of reserves [Axis] | Reserves [Member] | | | Capital reserves [Member] |
|--|--------------------------|--------------------------|------------|---------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | 22,774.9 | 1,287.65 | | 0 |
| Other additions to reserves | -1.87 | -8.4 | | (A) -1.87 |
| Total additions to reserves | 22,773.03 | 1,279.25 | | -1.87 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | 0 | 0 | | 0 |
| Transfer to general reserve | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and general reserve | 0 | 0 | | 0 |
| Appropriation towards bonus shares | 0 | 0 | | 0 |
| Total changes in reserves | 22,773.03 | 1,279.25 | | -1.87 |
| Reserves at end of period | 55,050.18 | 32,277.14 | 30,997.88 | 1,166.84 |

(A) Add / Less : On Consolidation of Subsidiaries -1.87

Statement of changes in reserves [Table]

..(2)

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

| Components of reserves [Axis] | Capital reserves [Member] | | Securities premium account [Member] | |
|--|--------------------------------|------------|-------------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | 0 | | 0 | 0 |
| Other additions to reserves | (A) -12.08 | | 0 | 0 |
| Total additions to reserves | -12.08 | | 0 | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | 0 | | 0 | 0 |
| Transfer to general reserve | 0 | | 0 | 0 |
| Total appropriations for dividend, dividend tax and general reserve | 0 | | 0 | 0 |
| Appropriation towards bonus shares | 0 | | 0 | 0 |
| Total changes in reserves | -12.08 | | 0 | 0 |
| Reserves at end of period | 1,168.71 | 1,180.78 | 991.27 | 991.27 |

(A) Add / Less : On Consolidation of Subsidiaries : -1207.55

Statement of changes in reserves [Table]

..(3)

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

| Components of reserves [Axis] | Securities premium account [Member] | Revaluation reserve [Member] | | |
|--|---|--------------------------------|--------------------------------|------------|
| | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Other additions to reserves | | 0 | 0 | |
| Total additions to reserves | | 0 | 0 | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | | 0 | 0 | |
| Transfer to general reserve | | 0 | 0 | |
| Total appropriations for dividend, dividend tax and general reserve | | 0 | 0 | |
| Appropriation towards bonus shares | | 0 | 0 | |
| Total changes in reserves | | 0 | 0 | |
| Reserves at end of period | 991.27 | 7,804.25 | 7,804.25 | 7,804.25 |

Statement of changes in reserves [Table]

..(4)

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

| Components of reserves [Axis] | Revaluation reserve fixed assets [Member] | | | Other reserves [Member] |
|--|---|--------------------------------|------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 0 |
| Other additions to reserves | 0 | 0 | | 0 |
| Total additions to reserves | 0 | 0 | | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | 0 | 0 | | 0 |
| Transfer to general reserve | 0 | 0 | | 0 |
| Total appropriations for dividend, dividend tax and general reserve | 0 | 0 | | 0 |
| Appropriation towards bonus shares | 0 | 0 | | 0 |
| Total changes in reserves | 0 | 0 | | 0 |
| Reserves at end of period | (A) 7,804.25 | 7,804.25 | 7,804.25 | 377.07 |

Footnotes

(A) Revaluation reserve for current year: Unit No.S-407, 4th Floor WTC, Dr. Rajakumar Road, Bangalore - 439.86
 Plot No.45-P, 2nd Main, IT Park, Jala KIADB Industrial Area,Bangalore 2,498.18
 Plot No.73-P, 2nd Phase, Sector-II, Bidadi KIADB Industrial Estate - 4,866.21

Statement of changes in reserves [Table]

..(5)

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

| Components of reserves [Axis] | Other reserves [Member] | | General reserve [Member] | |
|--|--------------------------------|------------|--------------------------------|--------------------------------|
| | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | 0 | | 0 | 0 |
| Other additions to reserves | 0 | | 0 | 0 |
| Total additions to reserves | 0 | | 0 | 0 |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | 0 | | 0 | 0 |
| Transfer to general reserve | 0 | | 0 | 0 |
| Total appropriations for dividend, dividend tax and general reserve | 0 | | 0 | 0 |
| Appropriation towards bonus shares | 0 | | 0 | 0 |
| Total changes in reserves | 0 | | 0 | 0 |
| Reserves at end of period | 377.07 | 377.07 | 377.07 | 377.07 |

Statement of changes in reserves [Table]

..(6)

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

| Components of reserves [Axis] | General reserve [Member] | Surplus [Member] | | |
|--|--------------------------|--------------------------|--------------------------|------------|
| | | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Statement of changes in reserves [Abstract] | | | | |
| Statement of changes in reserves [LineItems] | | | | |
| Changes in reserves [Abstract] | | | | |
| Additions to reserves [Abstract] | | | | |
| Profit (loss) for period | | 22,774.9 | 1,287.65 | |
| Other additions to reserves | | 0 | (A) 3.68 | |
| Total additions to reserves | | 22,774.9 | 1,291.33 | |
| Appropriations for dividend, dividend tax and general reserve [Abstract] | | | | |
| Other appropriations | | 0 | 0 | |
| Transfer to general reserve | | 0 | 0 | |
| Total appropriations for dividend, dividend tax and general reserve | | 0 | 0 | |
| Appropriation towards bonus shares | | 0 | 0 | |
| Total changes in reserves | | 22,774.9 | 1,291.33 | |
| Reserves at end of period | 377.07 | 44,710.75 | 21,935.84 | 20,644.51 |

(A) Add: Last Year Adjustment Pace Power Myanmar : 3.68

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

| Classification based on time period [Axis] | Long-term [Member] | | | |
|--|-----------------------------|--------------------------|-----------------------------|--------------------------|
| | Borrowings [Member] | | Term loans [Member] | |
| Classification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 5,547.63 | 3,777.06 | 5,547.63 | 3,777.06 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(2)

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

| Classification based on time period [Axis] | Long-term [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| Classification of borrowings [Axis] | Term loans from banks [Member] | | Rupee term loans from banks [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 5,547.63 | 3,777.06 | 5,547.63 | 3,777.06 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | Textual information (16) [See below] | Textual information (17) [See below] |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(3)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|--------------------------------|--------------------------------|-------------------------------|------------|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 39,137.97 | 12,701.3 | 0 | 2,732.24 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(4)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|--------------------------------|--------------------------------|---------------------------------|--------------------------------|
| Classification of borrowings [Axis] | Term loans [Member] | | Term loans from others [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 1,926.12 | 2,019.78 | 1,926.12 | 2,019.78 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Classification of borrowings [Table]

..(5)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|---|---|------------------------------------|--------------------------------|
| Classification of borrowings [Axis] | Rupee term loans from others [Member] | | Loans repayable on demand [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | (A) 1,926.12 | (B) 2,019.78 | 10,934.56 | 9,570.43 |
| Nature of security [Abstract] | | | | |
| Nature of security | c) Trade Finance from Oxyzo Financial Services Pvt Ltd 12 Months or The BG Expiry date whichever is earlier. ROI - 13.30% | c) Trade Finance from Oxyzo Financial Services Pvt Ltd 12 Months or The BG Expiry date whichever is earlier. ROI - 13.30% | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Footnotes

(A)

| | |
|--|----------|
| c) Trade Finance from Oxyzo Financial Services Pvt Ltd | 1,926.12 |
| 12 Months or The BG Expiry date whichever is earlier. ROI - 13.30% | |

(B) c) Trade Finance from Oxyzo Financial Services Pvt Ltd : 201978.24

Classification of borrowings [Table]

..(6)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|---|---|--|--------------------------------|
| Classification of borrowings [Axis] | Loans repayable on demand from banks [Member] | | Loans and advances from related parties [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | (A) 10,934.56 | (B) 9,570.43 | 25,000 | 0 |
| Nature of security [Abstract] | | | | |
| Nature of security | a) OD Account Canara Bank - Bidadi Secured against Stock and Debtors. Rate of interest - 10.85% | a) OD Account Canara Bank - Bidadi Secured against Stock and Debtors. Rate of interest - 10.85% | | |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Footnotes

(A)

| | | |
|---|----------|----------|
| Loans and Advances from Bank | | |
| a) OD Account | | 8,471.48 |
| Canara Bank - Bidadi | | |
| Secured against Stock and Debtors. Rate of interest - 10.85% | | |
| b) State Bank of India OD | | (0.10) |
| State Bank of India | | |
| Secured against Stock and Debtors. Rate of interest - 10.85% | | |
| d) ICICI Bank OD | | 124.11 |
| Secured against Stock and Debtors. ROI - 10.85% | | |
| e) Trade Finance from Oxyzo Financial Services Pvt Ltd | 2,338.97 | |
| Rs. 20 Crores sanctioned on 29/09/2023. | | |
| Repayable within 7 Months or the BG Expiry date whichever is earlier. | | |
| Rate of interest - 13.25% | | |
| Rs. 6 Crores sanctioned on 29/09/2023. | | |
| Repayable within 12 Months. Rate of Interest 14% | | |

(B) a) OD Account : 957053.41 b) State Bank of India OD : -10.29

Classification of borrowings [Table]

..(7)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|--|------------|--|---|
| Classification of borrowings [Axis] | Loans and advances from related parties [Member] | | Loans and advances from directors [Member] | Loans and advances from others [Member] |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | Secured borrowings [Member] |
| | 31/03/2024 | 31/03/2023 | 31/03/2023 | 01/04/2023 to 31/03/2024 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 0 | 2,732.24 | 2,732.24 | (A) 25,000 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | | Textual information (18) [See below] |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Footnotes

(A)

| | |
|---|-----------|
| Inter-corporate Loans | |
| Loan From S V R Holdings Private Limited | 20,000.00 |
| Loan From Vasiram Builders Private Limited | 5,000.00 |
| (The above loan from both is for working capital requirement of BSNL Project having 50% Interest Rate and secured against pledge of shares and 20 demand promissory notes of Rs.12.5Crores) | |

Classification of borrowings [Table]

..(8)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|--|-----------------------------------|--------------------------|---|--------------------------------------|
| Classification of borrowings [Axis] | Other loans and advances [Member] | | Other loans and advances, others [Member] | |
| Subclassification of borrowings [Axis] | Secured borrowings [Member] | | Secured borrowings [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [LineItems] | | | | |
| Borrowings | 1,277.29 | 1,111.09 | (A) 1,277.29 | (B) 1,111.09 |
| Nature of security [Abstract] | | | | |
| Nature of security | | | Textual information (19) [See below] | Textual information (20) [See below] |
| Details on defaults on borrowings [Abstract] | | | | |
| Outstanding amount of continuing default principal | 0 | 0 | 0 | 0 |
| Outstanding amount of continuing default interest | 0 | 0 | 0 | 0 |

Footnotes

(A)

f) Current maturities of Long Term Debt

| | | |
|-------------------------------------|--------------|--------|
| Canara Bank | Refer Note 5 | 273.00 |
| IREDA(Term Loan) | Refer Note 5 | 326.84 |
| GECL LOAN - IREDA | Refer Note 5 | 129.06 |
| Toyota Financial Services India Ltd | Refer Note 5 | 27.61 |
| Axis Bank Car Loan | Refer Note 5 | 26.61 |
| GECL LOAN 1.O - CANARA BANK | Refer Note 5 | 230.33 |
| GECL LOAN 2.O - CANARA BANK | Refer Note 5 | 136.50 |
| GECL LOAN 2.O - CANARA BANK | Refer Note 5 | 122.33 |
| Canara Bank Vehicle Loan | Refer Note 5 | 5.01 |

(B) d) Current maturities of Long Term Debt : 111109.96

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of notes on borrowings explanatory [TextBlock] | Textual information (21) [See below] |

Textual information (16)**Nature of security**

Security, Terms and Conditions of Term Loans i) Canara Bank - Vehicle Loan The above loan is for purchase of BMW car at the interest rate of 8.90% floating interest rate repayment in 60 monthly installments commencing from 10/02/2019. (P.Y. Rate of Interest 8.9% p.a.) ii) IREDA (Term Loan) The above loan is given for Krishna Bhagya Jala Nigam Limited KBJNL Project against charge on movable assets and personal guarantee of promoters as a financial assistance by Indian Renewable Enregy Development Authority. Interest Chargeable at 10.20% P.A and repayable in quarterly installments over 10 Years. iii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's with moratorium of 12 months w.e.f 13.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) iv) GECL LOAN - IREDA The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's w.e.f. 28.02.2022. Loan given against charges on movable assets & personal guarantee of promoters. (Rate of Interest - 10.20%) v) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's after moratorium period of 24 Months i.e., 06.12.2023. Interest shall be payable as and when due. Secured against debtors and stock. (Rate of Interest - 7.50%) vi) Toyota Financial Services India Ltd. The above loan is for purchase of car, repayable in 36 EMI (Rate of Interest -7.45%) vii) Axis Bank Car Loan - AUR000906208150 The above loan is for Mercedes Mez Car Loan, repayable in 36 EMIs w.e.f. 17.07.2021 (Rate of Interest - 7.25%) viii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 24 Months Moratorium period w.e.f. 25.04.2024. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) ix) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 12 months Maratorium period w.e.f. 31.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) x) Loan from Director-M Padma, Repayable on demand, Rate of Interest - 12%. xi) Loan from Director-M Venugopal Rao, Repayable on demand Rate of Interest-12% xii) Loan from Pace Power Systems, Repayable on demand Rate of Interest-12%

Textual information (17)

Nature of security

Security, Terms and Conditions of Term Loans i) Canara Bank - Vehicle Loan The above loan is for purchase of BMW car at the interest rate of 8.90% floating interest rate repayment in 60 monthly installments commencing from 10/02/2019. (P.Y. Rate of Interest 8.9% p.a.) ii) IREDA (Term Loan) The above loan is given for Krishna Bhagya Jala Nigam Limited KBJNL Project against charge on movable assets and personal guarantee of promoters as a financial assistance by Indian Renewable Energy Development Authority. Interest Chargeable at 10.20% P.A and repayable in quarterly installments over 10 Years. iii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's with moratorium of 12 months w.e.f 13.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) iv) GECL LOAN - IREDA The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's w.e.f. 28.02.2022. Loan given against charges on movable assets & personal guarantee of promoters. (Rate of Interest - 10.20%) v) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's after moratorium period of 24 Months i.e., 06.12.2023. Interest shall be payable as and when due. Secured against debtors and stock. (Rate of Interest - 7.50%) vi) Toyota Financial Services India Ltd. The above loan is for purchase of car, repayable in 36 EMI (Rate of Interest -7.45%) vii) Axis Bank Car Loan - AUR000906208150 The above loan is for Mercedes Mez Car Loan, repayable in 36 EMIs w.e.f. 17.07.2021 (Rate of Interest - 7.25%) viii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 24 Months Moratorium period w.e.f. 25.04.2024. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) ix) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 12 months Moratorium period w.e.f. 31.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) x) Loan from Director-M Padma, Repayable on demand, Rate of Interest - 12%. xi) Loan from Director-M Venugopal Rao, Repayable on demand Rate of Interest-12% xii) Loan from Pace Power Systems, Repayable on demand Rate of Interest-12%

Textual information (18)

Nature of security

Inter-corporate Loans Loan From S V R Holdings Private Limited 20,000.00 Loan From Vasiram Builders Private Limited 5,000.00 (The above loan from both is for working capital requirement of BSNL Project having 50% Interest Rate and secured against pledge of shares and 20 demand promissory notes of Rs.12.5Crores)

Textual information (19)

Nature of security

f) Current maturities of Long Term Debt Canara Bank Refer Note 5 IREDA(Term Loan) Refer Note 5 GECL LOAN - IREDA Refer Note 5 Toyota Financial Services India Ltd Refer Note 5 Axis Bank Car Loan Refer Note 5 GECL LOAN 1.0 - CANARA BANK Refer Note 5 GECL LOAN 2.0 - CANARA BANK Refer Note 5 GECL LOAN 2.0 - CANARA BANK Refer Note 5 Canara Bank Vehicle Loan Refer Note 5 Note 5 Security, Terms and Conditions of Term Loans i) Canara Bank - Vehicle Loan The above loan is for purchase of BMW car at the interest rate of 8.90% floating interest rate repayment in 60 monthly installments commencing from 10/02/2019. (P.Y. Rate of Interest 8.9% p.a.) ii) IREDA (Term Loan) The above loan is given for Krishna Bhagya Jala Nigam Limited KBJNL Project against charge on movable assets and personal guarantee of promoters as a financial assistance by Indian Renewable Energy Development Authority. Interest Chargeable at 10.20% P.A and repayable in quarterly installments over 10 Years. iii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's with moratorium of 12 months w.e.f 13.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) iv) GECL LOAN - IREDA The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's w.e.f. 28.02.2022. Loan given against charges on movable assets & personal guarantee of promoters. (Rate of Interest - 10.20%) v) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's after moratorium period of 24 Months i.e., 06.12.2023. Interest shall be payable as and when due. Secured against debtors and stock. (Rate of Interest - 7.50%) vi) Toyota Financial Services India Ltd. The above loan is for purchase of car, repayable in 36 EMI (Rate of Interest -7.45%) vii) Axis Bank Car Loan - AUR000906208150 The above loan is for Mercedes Mez Car Loan, repayable in 36 EMIs w.e.f. 17.07.2021 (Rate of Interest - 7.25%) viii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 24 Months Moratorium period w.e.f. 25.04.2024. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) ix) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 12 months Moratorium period w.e.f. 31.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) x) Loan from Director-M Padma, Repayable on demand, Rate of Interest - 12%. xi) Loan from Director-M Venugopal Rao, Repayable on demand Rate of Interest-12% xii) Loan from Pace Power Systems, Repayable on demand Rate of Interest-12%

Textual information (20)

Nature of security

f) Current maturities of Long Term Debt Canara Bank Refer Note 5 IREDA(Term Loan) Refer Note 5 GECL LOAN - IREDA Refer Note 5 Toyota Financial Services India Ltd Refer Note 5 Axis Bank Car Loan Refer Note 5 GECL LOAN 1.O - CANARA BANK Refer Note 5 GECL LOAN 2.O - CANARA BANK Refer Note 5 GECL LOAN 2.O - CANARA BANK Refer Note 5 Canara Bank Vehicle Loan Refer Note 5 Note 5 Security, Terms and Conditions of Term Loans i) Canara Bank - Vehicle Loan The above loan is for purchase of BMW car at the interest rate of 8.90% floating interest rate repayment in 60 monthly installments commencing from 10/02/2019. (P.Y. Rate of Interest 8.9% p.a.) ii) IREDA (Term Loan) The above loan is given for Krishna Bhagya Jala Nigam Limited KBJNL Project against charge on movable assets and personal guarantee of promoters as a financial assistance by Indian Renewable Energy Development Authority. Interest Chargeable at 10.20% P.A and repayable in quarterly installments over 10 Years. iii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's with moratorium of 12 months w.e.f 13.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) iv) GECL LOAN - IREDA The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's w.e.f. 28.02.2022. Loan given against charges on movable assets & personal guarantee of promoters. (Rate of Interest - 10.20%) v) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's after moratorium period of 24 Months i.e., 06.12.2023. Interest shall be payable as and when due. Secured against debtors and stock. (Rate of Interest - 7.50%) vi) Toyota Financial Services India Ltd. The above loan is for purchase of car, repayable in 36 EMI (Rate of Interest -7.45%) vii) Axis Bank Car Loan - AUR000906208150 The above loan is for Mercedes Mez Car Loan, repayable in 36 EMIs w.e.f. 17.07.2021 (Rate of Interest - 7.25%) viii) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 24 Months Moratorium period w.e.f. 25.04.2024. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) ix) GECL LOAN - CANARA BANK The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 12 months Moratorium period w.e.f. 31.12.2022. Loan given under working capital limit, with securities of debtors & stock. (Rate of Interest - 7.50%) x) Loan from Director-M Padma, Repayable on demand, Rate of Interest - 12%. xi) Loan from Director-M Venugopal Rao, Repayable on demand Rate of Interest-12% xii) Loan from Pace Power Systems, Repayable on demand Rate of Interest-12%

Textual information (21)

Disclosure of notes on borrowings explanatory [Text Block]

Note No
5 : Long
Term
Borrowing

| Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|-----------------------|--------------------------------|--------------------------------|
| | Total | Total |
| Secured | | |
| Term Loans from Banks | 5,547.63 | 3,777.06 |
| Total | 5,547.63 | 3,777.06 |

Security, Terms and Conditions of Term Loans

i) Canara Bank - Vehicle Loan

-

-

The above loan is for purchase of BMW car at the interest rate of 8.90% floating interest rate repayment in 60 monthly installments commencing from 10/02/2019. (P.Y. Rate of Interest 8.9% p.a.)

ii) IREDA (Term Loan)

1,192.09

1,518.93

The above loan is given for Krishna Bhagya Jala Nigam Limited KBJNL Project against charge on movable assets and personal guarantee of promoters as a financial assistance by Indian Renewable Enregy Development Authority. Interest Chargeable at 10.20% P.A and repayable in quarterly installments over 10 Years.

| | | |
|------------------------------|--------|--------|
| iii) GECL LOAN - CANARA BANK | 409.50 | 682.50 |
|------------------------------|--------|--------|

The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's with moratorium of 12 months w.e.f 13.12.2022. Loan given under working capital limit, with securities of debtors & stock.

(Rate of Interest - 7.50%)

| | | |
|-----------------------|--------|--------|
| iv) GECL LOAN - IREDA | 129.06 | 258.12 |
|-----------------------|--------|--------|

The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's w.e.f. 28.02.2022. Loan given against charges on movable assets & personal guarantee of promoters.

(Rate of Interest - 10.20%)

| | | |
|----------------------------|--------|--------|
| v) GECL LOAN - CANARA BANK | 409.50 | 546.00 |
|----------------------------|--------|--------|

The above loan is for Covid pandemic under GECL for liquidity support, repayable in 48 EMI's after moratorium period of 24 Months i.e., 06.12.2023. Interest shall be payable as and when due. Secured against debtors and stock.

(Rate of Interest - 7.50%)

| | | |
|--|------|-------|
| vi) Toyota Financial Services India Ltd. | 4.44 | 32.40 |
|--|------|-------|

The above loan is for purchase of car, repayable in 36 EMI

(Rate of Interest -7.45%)

| | | |
|---|---|-------|
| vii) Axis Bank Car Loan - AUR000906208150 | - | 26.61 |
|---|---|-------|

The above loan is for Mercedes Mez Car Loan, repayable in 36 EMIs

w.e.f. 17.07.2021 (Rate of Interest - 7.25%)

| | | |
|-------------------------------|--------|--------|
| viii) GECL LOAN - CANARA BANK | 244.67 | 367.00 |
|-------------------------------|--------|--------|

The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 24 Months Moratorium period w.e.f. 25.04.2024. Loan given under working capital limit, with securities of debtors & stock.

| | | | |
|---|----------|----------|----------|
| (Rate of Interest - 7.50%) | | | |
| ix) GECL LOAN - CANARA BANK | | 115.17 | 345.50 |
| The above loan is for Covid pandemic under GECL for liquidity support, repayable in 36 EMI's after 12 months Maratorium period w.e.f. 31.12.2022. Loan given under working capital limit, with securities of debtors & stock. | | | |
| (Rate of Interest - 7.50%) | | | |
| x) Loan from Director-M Padma, Repayable on demand, | 938.55 | - | |
| Rate of Interest - 12%. | | | |
| xi) Loan from Director-M Venugopal Rao, Repayable on demand | 1,106.95 | - | |
| Rate of Interest-12% | | | |
| xii) Loan from Pace Power Systems, Repayable on demand | 997.70 | - | |
| Rate of Interest-12% | | | |
| Total | | 5,547.63 | 3,777.06 |

Note No 8 : Short Term Borrowings

| Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|------------------------------|--------------------------------|-----------------------------------|
| | Total | Total |
| Secured | | |
| Loans and Advances from Bank | | |
| a) OD Account | 8,471.48 | 9,570.53 |

Canara Bank - Bidadi

Secured against Stock and Debtors. Rate of interest - 10.85%

b) State Bank of India OD (0.10) (0.10)

State Bank of India

Secured against Stock and Debtors. Rate of interest - 10.85%

c) Trade Finance from Oxyzo Financial Services Pvt Ltd 1,926.12 2,019.78

12 Months or The BG Expiry date whichever is earlier. ROI - 13.30%

d) ICICI Bank OD 124.11

Secured against Stock and Debtors. ROI - 10.85%

e) Trade Finance from Oxyzo Financial Services Pvt Ltd 2,338.97 -

Rs. 20 Crores sanctioned on 29/09/2023.

Repayable within 7 Months or the BG Expiry date whichever is earlier.

Rate of interest - 13.25%

Rs. 6 Crores sanctioned on 29/09/2023.

Repayable within 12 Months. Rate of Interest 14%

f) Current maturities of Long Term Debt

| | | | |
|-------------|--------------|--------|--------|
| Canara Bank | Refer Note 5 | 273.00 | 273.00 |
|-------------|--------------|--------|--------|

| | | | |
|------------------|--------------|--------|--------|
| IREDA(Term Loan) | Refer Note 5 | 326.84 | 326.84 |
|------------------|--------------|--------|--------|

| | | | |
|-------------------|--------------|--------|--------|
| GECL LOAN - IREDA | Refer Note 5 | 129.06 | 129.06 |
|-------------------|--------------|--------|--------|

| | | | |
|---|--------------|-----------|-----------|
| Toyota Financial Services India Ltd | Refer Note 5 | 27.61 | 25.64 |
| Axis Bank Car Loan | Refer Note 5 | 26.61 | 105.45 |
| GECL LOAN 1.O - CANARA BANK | Refer Note 5 | 230.33 | 230.33 |
| GECL LOAN 2.O - CANARA BANK | Refer Note 5 | 136.50 | - |
| GECL LOAN 2.O - CANARA BANK | Refer Note 5 | 122.33 | - |
| Canara Bank Vehicle Loan | Refer Note 5 | 5.01 | 20.78 |
| Inter-corporate Loans | | | |
| Loan From S V R Holdings Private Limited | | 20,000.00 | - |
| Loan From Vasiram Builders Private Limited | 5,000.00 | - | |
| (The above loan from both is for working capital requirement | | | |
| of BSNL Project having 50% Interest Rate and secured against | | | |
| pledge of shares and 20 demand promissory notes of Rs.12.5Crores) | | | |
| Unsecured Loans From Related Parties | | | |
| a) Loan From Directors | | - | 2,732.24 |
| Loan from Director-M Padma, Repayable on demand, | | | |
| Rate of Interest - 11.65%. | | | |
| Total | | 39,137.86 | 15,433.55 |

[201000] Notes - Tangible assets**Disclosure of tangible assets [Table]**

..(1)

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

| Classes of tangible assets [Axis] | Company total tangible assets [Member] | | | | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned and leased assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 492.01 | 184.11 | | 492.01 | 184.11 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -638.12 | -726.62 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | -1.24 | 0 | | 0 | 0 | |
| Total disposals tangible assets | -1.24 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 9.06 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 9.06 | | 0 | 0 | |
| Total changes in tangible assets | -144.87 | -533.45 | | 492.01 | 184.11 | |
| Tangible assets at end of period | 13,141.92 | 13,286.79 | 13,820.24 | 24,179.98 | 23,687.97 | 23,503.86 |

Disclosure of tangible assets [Table]

..(2)

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

| Classes of tangible assets [Axis] | Company total tangible assets [Member] | | | Land [Member] | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [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] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 0 | 80.67 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 638.12 | 726.62 | | 0 | 0 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 1.24 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 1.24 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | -9.06 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | -9.06 | | 0 | 0 | |
| Total changes in tangible assets | 636.88 | 717.56 | | 0 | 80.67 | |
| Tangible assets at end of period | 11,038.06 | 10,401.18 | 9,683.62 | 9,050.99 | 9,050.99 | 8,970.32 |

Disclosure of tangible assets [Table]

..(3)

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

| Classes of tangible assets [Axis] | Land [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 0 | 80.67 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 0 | 0 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 0 | 80.67 | | 0 | 0 | |
| Tangible assets at end of period | 9,050.99 | 9,050.99 | 8,970.32 | 0 | 0 | 0 |

Disclosure of tangible assets [Table]

..(4)

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

| Classes of tangible assets [Axis] | Buildings [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -51.87 | -54.75 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | -51.87 | -54.75 | | 0 | 0 | |
| Tangible assets at end of period | 933.37 | 985.24 | 1,039.99 | 1,258.13 | 1,258.13 | 1,258.13 |

Disclosure of tangible assets [Table]

..(5)

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

| Classes of tangible assets [Axis] | Buildings [Member] | | | Office building [Member] | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 0 | 0 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 51.87 | 54.75 | | -51.87 | -54.75 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 51.87 | 54.75 | | -51.87 | -54.75 | |
| Tangible assets at end of period | 324.76 | 272.89 | 218.14 | 933.37 | 985.24 | 1,039.99 |

Disclosure of tangible assets [Table]

..(6)

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

| Classes of tangible assets [Axis] | Office building [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 0 | 0 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 51.87 | 54.75 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 0 | 0 | | 51.87 | 54.75 | |
| Tangible assets at end of period | 1,258.13 | 1,258.13 | 1,258.13 | 324.76 | 272.89 | 218.14 |

Disclosure of tangible assets [Table]

..(7)

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

| Classes of tangible assets [Axis] | Plant and equipment [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 294.89 | 0 | | 294.89 | 0 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -419.08 | -534.27 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | -124.19 | -534.27 | | 294.89 | 0 | |
| Tangible assets at end of period | 2,582.36 | 2,706.55 | 3,240.82 | 11,794.32 | 11,499.43 | 11,499.43 |

Disclosure of tangible assets [Table]

..(8)

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

| Classes of tangible assets [Axis] | Plant and equipment [Member] | | | Other plant and equipment [Member] | | |
|---|--|--------------------------------|------------|------------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 294.89 | 0 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 419.08 | 534.27 | | -419.08 | -534.27 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 419.08 | 534.27 | | -124.19 | -534.27 | |
| Tangible assets at end of period | 9,211.96 | 8,792.88 | 8,258.61 | 2,582.36 | 2,706.55 | 3,240.82 |

Disclosure of tangible assets [Table]

..(9)

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

| Classes of tangible assets [Axis] | Other plant and equipment [Member] | | | | | |
|---|------------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 294.89 | 0 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 419.08 | 534.27 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 294.89 | 0 | | 419.08 | 534.27 | |
| Tangible assets at end of period | 11,794.32 | 11,499.43 | 11,499.43 | 9,211.96 | 8,792.88 | 8,258.61 |

Disclosure of tangible assets [Table]

..(10)

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

| Classes of tangible assets [Axis] | Furniture and fixtures [Member] | | | | | |
|---|---------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 16.78 | 30.54 | | 16.78 | 30.54 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -20.92 | -16.36 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | -4.14 | 14.18 | | 16.78 | 30.54 | |
| Tangible assets at end of period | 72.59 | 76.73 | 62.55 | 441.79 | 425.01 | 394.47 |

Disclosure of tangible assets [Table]

..(11)

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

| Classes of tangible assets [Axis] | Furniture and fixtures [Member] | | | Vehicles [Member] | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 149.55 | 41.31 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 20.92 | 16.36 | | -118.41 | -102.79 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 8.06 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 8.06 | |
| Total changes in tangible assets | 20.92 | 16.36 | | 31.14 | -53.42 | |
| Tangible assets at end of period | 369.2 | 348.28 | 331.92 | 448.04 | 416.9 | 470.32 |

Disclosure of tangible assets [Table]

..(12)

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

| Classes of tangible assets [Axis] | Vehicles [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 149.55 | 41.31 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 118.41 | 102.79 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | -8.06 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | -8.06 | |
| Total changes in tangible assets | 149.55 | 41.31 | | 118.41 | 94.73 | |
| Tangible assets at end of period | 1,187.45 | 1,037.9 | 996.59 | 739.41 | 621 | 526.27 |

Disclosure of tangible assets [Table]

..(13)

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

| Classes of tangible assets [Axis] | Motor vehicles [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 149.55 | 41.31 | | 149.55 | 41.31 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -118.41 | -102.79 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 8.06 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 8.06 | | 0 | 0 | |
| Total changes in tangible assets | 31.14 | -53.42 | | 149.55 | 41.31 | |
| Tangible assets at end of period | 448.04 | 416.9 | 470.32 | 1,187.45 | 1,037.9 | 996.59 |

Disclosure of tangible assets [Table]

..(14)

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

| Classes of tangible assets [Axis] | Motor vehicles [Member] | | | Office equipment [Member] | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 15.54 | 8.33 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 118.41 | 102.79 | | -8.34 | -4.82 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | -8.06 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | -8.06 | | 0 | 0 | |
| Total changes in tangible assets | 118.41 | 94.73 | | 7.2 | 3.51 | |
| Tangible assets at end of period | 739.41 | 621 | 526.27 | 20.53 | 13.33 | 9.82 |

Disclosure of tangible assets [Table]

..(15)

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

| Classes of tangible assets [Axis] | Office equipment [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 15.54 | 8.33 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 8.34 | 4.82 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | 15.54 | 8.33 | | 8.34 | 4.82 | |
| Tangible assets at end of period | 107.11 | 91.57 | 83.24 | 86.58 | 78.24 | 73.42 |

Disclosure of tangible assets [Table]

..(16)

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

| Classes of tangible assets [Axis] | Computer equipments [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 15.17 | 23.18 | | 15.17 | 23.18 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -18.18 | -12.55 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in tangible assets | -3.01 | 10.63 | | 15.17 | 23.18 | |
| Tangible assets at end of period | 34.04 | 37.05 | 26.42 | 338.16 | 322.99 | 299.81 |

Disclosure of tangible assets [Table]

..(17)

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

| Classes of tangible assets [Axis] | Computer equipments [Member] | | | Other tangible assets [Member] | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | | | | 0.08 | 0.08 | |
| Acquisitions through business combinations tangible assets | | | | 0 | 0 | |
| Depreciation tangible assets | 18.18 | 12.55 | | -1.32 | -1.08 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | | | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | | | | 0 | 0 | |
| Disposals tangible assets, others | 0 | 0 | | -1.24 | 0 | |
| Total disposals tangible assets | 0 | 0 | | -1.24 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | | | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | 1 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | 1 | |
| Total changes in tangible assets | 18.18 | 12.55 | | 0 | 0 | |
| Tangible assets at end of period | 304.12 | 285.94 | 273.39 | 0 | 0 | 0 |

Disclosure of tangible assets [Table]

..(18)

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

| Classes of tangible assets [Axis] | Other tangible assets [Member] | | | | | |
|---|--------------------------------|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 0.08 | 0.08 | | | | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | | | |
| Depreciation tangible assets | | | | 1.32 | 1.08 | |
| Impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | | | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | | | |
| Disposals tangible assets, others | 0 | 0 | | 1.24 | 0 | |
| Total disposals tangible assets | 0 | 0 | | 1.24 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | | | |
| Other adjustments tangible assets, others | 0 | 0 | | 0 | -1 | |
| Total other adjustments tangible assets | 0 | 0 | | 0 | -1 | |
| Total changes in tangible assets | 0.08 | 0.08 | | 0.08 | 0.08 | |
| Tangible assets at end of period | 2.03 | 1.95 | 1.87 | 2.03 | 1.95 | 1.87 |

Disclosure of tangible assets [Table]

..(19)

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

| Classes of tangible assets [Axis] | Other tangible assets, others [Member] | | | | | |
|---|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | | | | |
| Disclosure of tangible assets [LineItems] | | | | | | |
| Nature of other tangible assets | Foreign assets | Foreign assets | | Foreign assets | Foreign assets | |
| Reconciliation of changes in tangible assets [Abstract] | | | | | | |
| Changes in tangible assets [Abstract] | | | | | | |
| Additions other than through business combinations tangible assets | 0.08 | 0.08 | | 0.08 | 0.08 | |
| Acquisitions through business combinations tangible assets | 0 | 0 | | 0 | 0 | |
| Depreciation tangible assets | -1.32 | -1.08 | | | | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) tangible assets | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | | | | |
| Disposals tangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals tangible assets, others | -1.24 | 0 | | 0 | 0 | |
| Total disposals tangible assets | -1.24 | 0 | | 0 | 0 | |
| Other adjustments tangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences tangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments tangible assets, others | 0 | 1 | | 0 | 0 | |
| Total other adjustments tangible assets | 0 | 1 | | 0 | 0 | |
| Total changes in tangible assets | 0 | 0 | | 0.08 | 0.08 | |
| Tangible assets at end of period | 0 | 0 | 0 | 2.03 | 1.95 | 1.87 |

Disclosure of tangible assets [Table]

..(20)

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

| Classes of tangible assets [Axis] | Other tangible assets, others [Member] | | |
|---|--|--------------------------------|------------|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of tangible assets [Abstract] | | | |
| Disclosure of tangible assets [LineItems] | | | |
| Nature of other tangible assets | Foreign assets | Foreign assets | |
| Reconciliation of changes in tangible assets [Abstract] | | | |
| Changes in tangible assets [Abstract] | | | |
| Depreciation tangible assets | 1.32 | 1.08 | |
| Impairment loss recognised in profit or loss tangible assets | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss tangible assets | 0 | 0 | |
| Disposals tangible assets [Abstract] | | | |
| Disposals tangible assets, others | 1.24 | 0 | |
| Total disposals tangible assets | 1.24 | 0 | |
| Other adjustments tangible assets [Abstract] | | | |
| Other adjustments tangible assets, others | 0 | -1 | |
| Total other adjustments tangible assets | 0 | -1 | |
| Total changes in tangible assets | 0.08 | 0.08 | |
| Tangible assets at end of period | 2.03 | 1.95 | 1.87 |

Disclosure of additional information tangible assets [Table]

..(1)

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

| Classes of tangible assets [Axis] | Company total tangible assets [Member] | | Land [Member] | | Furniture and fixtures [Member] | |
|--|--|--------------------------------|--------------------------------|--------------------------------|---|---|
| Sub classes of tangible assets [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information tangible assets [Abstract] | | | | | | |
| Disclosure of additional information tangible assets [LineItems] | | | | | | |
| Depreciation method tangible assets | | | Written Value | Down Value | Written Value | Down Value |
| Useful lives or depreciation rates tangible assets | | | NA | NA | As per the rates prescribed in Part C of Schedule II under Companies Act. | As per the rates prescribed in Part C of Schedule II under Companies Act. |

Disclosure of additional information tangible assets [Table]

..(2)

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

| Classes of tangible assets [Axis] | Office equipment [Member] | | Computer equipments [Member] | |
|--|---|---|---|---|
| Sub classes of tangible assets [Axis] | Owned assets [Member] | | Owned assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information tangible assets [Abstract] | | | | |
| Disclosure of additional information tangible assets [LineItems] | | | | |
| Depreciation method tangible assets | Written Value | Down Value | Written Value | Down Value |
| Useful lives or depreciation rates tangible assets | As per the rates prescribed in Part C of Schedule II under Companies Act. | As per the rates prescribed in Part C of Schedule II under Companies Act. | As per the rates prescribed in Part C of Schedule II under Companies Act. | As per the rates prescribed in Part C of Schedule II under Companies Act. |

[201100] Notes - Intangible assets**Disclosure of additional information intangible assets [Table]**

..(1)

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

| Classes of intangible assets [Axis] | Company total intangible assets [Member] | | Goodwill [Member] | | Goodwill on consolidation subsidiaries [Member] | |
|--|---|--------------------------------|---|--------------------------------|---|--------------------------------|
| Sub classes of intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | Internally generated intangible assets [Member] | | Internally generated intangible assets [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information intangible assets [Abstract] | | | | | | |
| Disclosure of additional information intangible assets [LineItems] | | | | | | |
| Useful lives or amortization rates intangible assets | | | | | NA | NA |
| Description of amortization method used | | | | | Written Value | Down Value |

Disclosure of additional information intangible assets [Table]

..(2)

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

| Classes of intangible assets [Axis] | Computer software [Member] | |
|--|--|---|
| Sub classes of intangible assets [Axis] | Intangible assets other than internally generated [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of additional information intangible assets [Abstract] | | |
| Disclosure of additional information intangible assets [LineItems] | | |
| Useful lives or amortization rates intangible assets | Over the useful life of underlying assest | Over the useful life of underlying assest |
| Description of amortization method used | Written Value | Down Value |

Disclosure of intangible assets [Table]

..(1)

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

| Classes of intangible assets [Axis] | Company total intangible assets [Member] | | | | | |
|--|---|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of 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] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | 0 | 0 | | 0 | 0 | |
| Additions other than through business combinations intangible assets | 0 | 0 | | 0 | 0 | |
| Acquisitions through business combinations intangible assets | 0 | 0 | | 0 | 0 | |
| Total additions to intangible assets | 0 | 0 | | 0 | 0 | |
| Amortization intangible assets | -14.8 | -16.79 | | | | |
| Impairment loss recognised in profit or loss intangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss intangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) intangible assets | 0 | 0 | | 0 | 0 | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments intangible assets, others | 0 | 0.1 | | 0 | 0 | |
| Total other adjustments intangible assets | 0 | 0.1 | | 0 | 0 | |
| Total changes in intangible assets | -14.8 | -16.69 | | 0 | 0 | |
| Intangible assets at end of period | 161.98 | 176.77 | 193.46 | 590.39 | 590.39 | 590.39 |

Disclosure of intangible assets [Table]

..(2)

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

| Classes of intangible assets [Axis] | Company total intangible assets [Member] | | | Goodwill [Member] | | |
|--|---|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | | | | 0 | 0 | |
| Additions other than through business combinations intangible assets | | | | 0 | 0 | |
| Acquisitions through business combinations intangible assets | | | | 0 | 0 | |
| Total additions to intangible assets | | | | 0 | 0 | |
| Amortization intangible assets | 14.8 | 16.79 | | 0 | 0 | |
| Impairment loss recognised in profit or loss intangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss intangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) intangible assets | | | | 0 | 0 | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | | | | 0 | 0 | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | | | | 0 | 0 | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | | | | 0 | 0 | |
| Other adjustments intangible assets, others | 0 | -0.1 | | 0 | 0 | |
| Total other adjustments intangible assets | 0 | -0.1 | | 0 | 0 | |
| Total changes in intangible assets | 14.8 | 16.69 | | 0 | 0 | |
| Intangible assets at end of period | 428.41 | 413.62 | 396.93 | 36.39 | 36.39 | 36.39 |

Disclosure of intangible assets [Table]

..(3)

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

| Classes of intangible assets [Axis] | Goodwill [Member] | | | | | |
|--|--|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | 0 | 0 | | | | |
| Additions other than through business combinations intangible assets | 0 | 0 | | | | |
| Acquisitions through business combinations intangible assets | 0 | 0 | | | | |
| Total additions to intangible assets | 0 | 0 | | | | |
| Amortization intangible assets | | | | 0 | 0 | |
| Impairment loss recognised in profit or loss intangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss intangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) intangible assets | 0 | 0 | | | | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | 0 | 0 | | | | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | 0 | 0 | | | | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | 0 | 0 | | | | |
| Other adjustments intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments intangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in intangible assets | 0 | 0 | | 0 | 0 | |
| Intangible assets at end of period | 36.39 | 36.39 | 36.39 | 0 | 0 | 0 |

Disclosure of intangible assets [Table]

..(4)

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

| Classes of intangible assets [Axis] | Goodwill on consolidation subsidiaries [Member] | | | | | |
|--|--|--------------------------------|------------|--------------------------------|--------------------------------|------------|
| Sub classes of intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | 0 | 0 | | 0 | 0 | |
| Additions other than through business combinations intangible assets | 0 | 0 | | 0 | 0 | |
| Acquisitions through business combinations intangible assets | 0 | 0 | | 0 | 0 | |
| Total additions to intangible assets | 0 | 0 | | 0 | 0 | |
| Amortization intangible assets | 0 | 0 | | | | |
| Impairment loss recognised in profit or loss intangible assets | 0 | 0 | | | | |
| Reversal of impairment loss recognised in profit or loss intangible assets | 0 | 0 | | | | |
| Revaluation increase (decrease) intangible assets | 0 | 0 | | 0 | 0 | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | 0 | 0 | | 0 | 0 | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | 0 | 0 | | 0 | 0 | |
| Other adjustments intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total other adjustments intangible assets | 0 | 0 | | 0 | 0 | |
| Total changes in intangible assets | 0 | 0 | | 0 | 0 | |
| Intangible assets at end of period | 36.39 | 36.39 | 36.39 | 36.39 | 36.39 | 36.39 |

Disclosure of intangible assets [Table]

..(5)

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

| Classes of intangible assets [Axis] | Goodwill on consolidation subsidiaries [Member] | | | Computer software [Member] | | |
|--|--|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | | | Carrying amount [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | | | | 0 | 0 | |
| Additions other than through business combinations intangible assets | | | | 0 | 0 | |
| Acquisitions through business combinations intangible assets | | | | 0 | 0 | |
| Total additions to intangible assets | | | | 0 | 0 | |
| Amortization intangible assets | 0 | 0 | | -14.8 | -16.79 | |
| Impairment loss recognised in profit or loss intangible assets | 0 | 0 | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss intangible assets | 0 | 0 | | 0 | 0 | |
| Revaluation increase (decrease) intangible assets | | | | 0 | 0 | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | | | | 0 | 0 | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | | | | 0 | 0 | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | | | | 0 | 0 | |
| Other adjustments intangible assets, others | 0 | 0 | | 0 | 0.1 | |
| Total other adjustments intangible assets | 0 | 0 | | 0 | 0.1 | |
| Total changes in intangible assets | 0 | 0 | | -14.8 | -16.69 | |
| Intangible assets at end of period | 0 | 0 | 0 | 125.59 | 140.38 | 157.07 |

Disclosure of intangible assets [Table]

..(6)

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

| Classes of intangible assets [Axis] | Computer software [Member] | | | | | |
|--|--|--------------------------------|------------|--|--------------------------------|------------|
| Sub classes of intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] | | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
| Disclosure of intangible assets [Abstract] | | | | | | |
| Disclosure of intangible assets [LineItems] | | | | | | |
| Reconciliation of changes in intangible assets [Abstract] | | | | | | |
| Changes in intangible assets [Abstract] | | | | | | |
| Additions to intangible assets [Abstract] | | | | | | |
| Additions through internal development | 0 | 0 | | | | |
| Additions other than through business combinations intangible assets | 0 | 0 | | | | |
| Acquisitions through business combinations intangible assets | 0 | 0 | | | | |
| Total additions to intangible assets | 0 | 0 | | | | |
| Amortization intangible assets | | | | 14.8 | 16.79 | |
| Impairment loss recognised in profit or loss intangible assets | | | | 0 | 0 | |
| Reversal of impairment loss recognised in profit or loss intangible assets | | | | 0 | 0 | |
| Revaluation increase (decrease) intangible assets | 0 | 0 | | | | |
| Disposals intangible assets [Abstract] | | | | | | |
| Disposals intangible assets through demergers | 0 | 0 | | | | |
| Disposals intangible assets, others | 0 | 0 | | 0 | 0 | |
| Total disposals intangible assets | 0 | 0 | | 0 | 0 | |
| Retirements of intangible assets | 0 | 0 | | | | |
| Other adjustments intangible assets [Abstract] | | | | | | |
| Increase (decrease) through net exchange differences intangible assets | 0 | 0 | | | | |
| Other adjustments intangible assets, others | 0 | 0 | | 0 | -0.1 | |
| Total other adjustments intangible assets | 0 | 0 | | 0 | -0.1 | |
| Total changes in intangible assets | 0 | 0 | | 14.8 | 16.69 | |
| Intangible assets at end of period | 554 | 554 | 554 | 428.41 | 413.62 | 396.93 |

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

| Classification of non-current investments [Axis] | 1 | |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Non-current investments [Abstract] | | |
| Disclosure of details of non-current investments [Abstract] | | |
| Details of non-current investments [LineItems] | | |
| Type of non-current investments | Investments in debentures or bonds | Investments in debentures or bonds |
| Class of non-current investments | Other investments | Other investments |
| Nature of non-current investments | Gold Bonds | Gold Bonds |
| Non-current investments | 0 | 5 |
| Name of body corporate in whom investment has been made | Sovereign Gold Bond Scheme of canara Bank | Sovereign Gold Bond Scheme of canara Bank |

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

| | 31/03/2024 | 31/03/2023 |
|--|------------|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted non-current investments | 0 | 0 |
| Market value of quoted non-current investments | 0 | 0 |
| Aggregate amount of unquoted non-current investments | 0 | 5 |
| Aggregate provision for diminution in value of non-current investments | 0 | 0 |

[200500] Notes - Current investments

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

| | 31/03/2024 | 31/03/2023 |
|--|------------|------------|
| Disclosure of notes on current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted current investments | 0 | 0 |
| 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 |

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

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

| Classification based on time period [Axis] | Long-term [Member] | | Short-term [Member] | |
|--|--------------------|------------|---------------------|------------|
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [LineItems] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision gratuity | 367.17 | 544.98 | | |
| Provision leave encashment | 195.13 | 396.53 | | |
| Provision other employee related liabilities | | | 0.93 | 1.34 |
| Total provisions for employee benefits | 562.3 | 941.51 | 0.93 | 1.34 |
| Provision for corporate tax [Abstract] | | | | |
| Provision for current tax | | | 1,902.07 | 97.83 |
| Total provision for corporate tax | | | 1,902.07 | 97.83 |
| CSR expenditure provision | 0 | 0 | 136.83 | 42.55 |
| Other provisions | (A) 2,689.34 | 0 | (B) 8,970.36 | (C) 135.55 |
| Total provisions | 3,251.64 | 941.51 | 11,010.19 | 277.27 |

Footnotes

(A) iii) Provision for Warranty Charges

(B) Provision for Other Expenses

(C) Provision for Other Expenses

Loans and advances [Table]

..(1)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|---|---|------------|------------------------------------|------------|
| Classification of loans and advances [Axis] | Loans advances given employees [Member] | | Prepaid expenses [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans and advances notes [Abstract] | | | | |
| Loans and advances [Abstract] | | | | |
| Disclosure of loans and advances [LineItems] | | | | |
| Loans and advances, gross | 212.05 | 112.16 | 2,587.29 | 2,231.91 |
| Allowance for bad and doubtful loans and advances | 0 | 0 | 0 | 0 |
| Loans and advances | 212.05 | 112.16 | 2,587.29 | 2,231.91 |
| Details of loans and advances due by directors, other officers or others [Abstract] | | | | |
| Loans and advances due by directors | 0 | 0 | 0 | 0 |
| Loans and advances due by other officers | 0 | 0 | 0 | 0 |
| Total loans and advances due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Total loans and advances due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Loans and advances [Table]

..(2)

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

| Classification based on time period [Axis] | Short-term [Member] | | | |
|---|------------------------------------|---------------------------------|--|---|
| Classification of loans and advances [Axis] | VAT receivable [Member] | | Deposits with statutory authorities [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Loans and advances notes [Abstract] | | | | |
| Loans and advances [Abstract] | | | | |
| Disclosure of loans and advances [LineItems] | | | | |
| Loans and advances, gross | 0 | 9.02 | 10,349.1 | 3,315.5 |
| Allowance for bad and doubtful loans and advances | 0 | 0 | 0 | 0 |
| Loans and advances | 0 | 9.02 | 10,349.1 | 3,315.5 |
| Nature of other loans and advances | VAT Recoverable From Vendors | VAT Recoverable From Vendors | Balance with Government Authorities | Balance with Government Authorities |
| Details of loans and advances due by directors, other officers or others [Abstract] | | | | |
| Loans and advances due by directors | 0 | 0 | 0 | 0 |
| Loans and advances due by other officers | 0 | 0 | 0 | 0 |
| Total loans and advances due by directors, other officers or others | 0 | 0 | 0 | 0 |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Total loans and advances due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Loans and advances [Table]

..(3)

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

| Classification based on time period [Axis] | Short-term [Member] | |
|---|--|---|
| Classification of loans and advances [Axis] | Other loans and advances, others [Member] | |
| Classification of assets based on security [Axis] | Unsecured considered good [Member] | |
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Loans and advances notes [Abstract] | | |
| Loans and advances [Abstract] | | |
| Disclosure of loans and advances [LineItems] | | |
| Loans and advances, gross | (A) 6,332.17 | (B) 3,106.41 |
| Allowance for bad and doubtful loans and advances | 0 | 0 |
| Loans and advances | 6,332.17 | 3,106.41 |
| Nature of other loans and advances | Unsecured and Considered good Loans & Advances to Employees Prepaid Expenses Advance paid to Vendors Other Advances FD Accrued Interest | Unsecured and Considered good Loans & Advances to Employees Advance paid to Vendors Other Advances FD Accrued Interest |
| Details of loans and advances due by directors, other officers or others [Abstract] | | |
| Loans and advances due by directors | 0 | 0 |
| Loans and advances due by other officers | 0 | 0 |
| Total loans and advances due by directors, other officers or others | 0 | 0 |
| Details of loans and advances due by firms or companies in which any director is partner or director [Abstract] | | |
| Total loans and advances due by firms or companies in which any director is partner or director | 0 | 0 |

Footnotes

(A) Advance paid to vendors - 4913.55

Other Advances - 0.06

FD Accrued Interest - 1418.56

(B) Advance paid to Vendors: 2901.37+ Other Advances - 0.18 + FD Accrued Interest - 204.86

Subclassification of trade receivables [Table]

..(1)

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

| Classification of assets based on security [Axis] | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
|--|---|------------|------------------------------------|------------|
| | 31/03/2024 | 31/03/2023 | 31/03/2024 | 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Trade receivables notes [Abstract] | | | | |
| Trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [LineItems] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 1,15,333.03 | 36,819.62 | 1,15,333.03 | 36,819.62 |
| Allowance for bad and doubtful debts | 0 | 0 | 0 | 0 |
| Total trade receivables | 1,15,333.03 | 36,819.62 | 1,15,333.03 | 36,819.62 |
| 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 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Classification of inventories [Table]

..(1)

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

| Classification of inventories [Axis] | Company total inventories [Member] | | Raw materials [Member] | |
|--|------------------------------------|--------------------------|--|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Inventories [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Details of inventories [LineItems] | | | | |
| Inventories | 20,223.51 | 6,270.28 | 18,262.49 | 5,388.72 |
| Mode of valuation | | | measured at lower of cost and net realisable value | measured 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] | |
|--|--|--|--|--|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Inventories [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Details of inventories [LineItems] | | | | |
| Inventories | 1,961.02 | 666.56 | 0 | 215 |
| Mode of valuation | measured at lower of cost and net realisable value | measured at lower of cost and net realisable value | measured at lower of cost and net realisable value | measured at lower of cost and net realisable value |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Trade payables, long-term | 0 | 0 |
| Others long-term, others | (A) 7,862.51 | (B) 6,244.44 |
| Total others, long-term | 7,862.51 | 6,244.44 |
| Total other long-term liabilities | (C) 7,862.51 | 6,244.44 |
| Nature of other provisions | Provision for other expenses | Provision for other expenses |
| Interest accrued but not due on borrowings | 0 | 0 |
| Interest accrued and due on borrowings | 0 | 0 |
| Interest accrued but not due on public deposits | 0 | 0 |
| Interest accrued and due on public deposits | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Income received in advance | (D) 111.67 | (E) 213.81 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Taxes payable other tax | (F) 1,485.26 | (G) 948.82 |
| Public deposit payable, current | 0 | 0 |
| Total other payables, current | 1,485.26 | 948.82 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Other current liabilities, others | (H) 6,162.15 | (I) 5,323.06 |
| Total other current liabilities | 7,759.08 | 6,485.69 |
| Other non-current assets, others | 4,088.41 | 5,499.93 |
| Total other non-current assets | (J) 4,088.41 | 5,499.93 |
| Nature of other non-current assets, others | Security Deposit, Retention Money Given to customer | Security Deposit, Retention Money Given to customer |
| Aggregate amount of trade receivables outstanding for period exceeding six months | 0 | 0 |
| Fixed deposits with banks | 43,883.32 | 11,983.91 |
| Other balances with banks | (K) 9,398.5 | (L) 1,020.22 |
| Total balance with banks | 53,281.82 | 13,004.13 |
| Cash on hand | 4.29 | 6.63 |
| Total cash and cash equivalents | 53,286.11 | 13,010.76 |
| Total cash and bank balances | 53,286.11 | 13,010.76 |
| 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 twelve months maturity | 0 | 0 |
| Other current assets, others | (M) 274.22 | (N) 280.87 |
| Total other current assets | 274.22 | 280.87 |

Footnotes

(A)

| | | |
|--|----------|----------|
| Advance from Customers | | - |
| Rental Deposit Received | | 28.74 |
| Retention Money Holding From Suppliers | 3,091.76 | |
| Security Deposit From Vendors | 4,742.01 | |
| Total | | 7,862.51 |

(B) Advance from Customers : 2514.42

Rental Deposit Received : 2874.08

Retention Money Holding From Suppliers : 458854.09

Security Deposit From Vendors : 160201

(C) Rental Deposit received - 28.74 + Retention Money Holding From Suppliers - 3091.76+ Security Deposit From Vendors - 4,742.01

(D) Advance from Customer

(E) Advance from Customer

(F) Statutory Remittances for both the years

(G) Statutory Remittances for both the years

(H) Others - 6162.15

(I) iii) Others : 532305.8

(J) Security Deposit - 329.98 and Retention Money Given to Customer - 3758.43

(K)

| | | |
|-----------------------|----------|----------|
| Bank Balances | | |
| i) In Current Account | 9,398.50 | 1,020.22 |

(L) i) In Current Account : 1020.22

(M)

| Particulars | Year ended 31 March 2024 |
|--------------------------|-----------------------------|
| | Total |
| Duty Drawback Receivable | 26.74 |
| FMS Recivable | 24.31 |
| Preliminary Expenses | - |
| Rental Deposit | 3.94 |
| Prepaid Expenses | 37.64 |

| | |
|-----------------------|--------|
| Income Tax Refundable | - |
| Security Deposit | 181.58 |
| Total | 274.22 |

(N) Duty Drawback Receivable : 14.28

Preliminary Expenses : 5.84

Rental Deposit : 3.94

Prepaid Expenses : 22.05

Income Tax Refundable : 32.70

Security Deposit : 202.07

[200700] Notes - Additional disclosures on balance sheet

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | | |
| Total contingent liabilities and commitments | 0 | 0 |
| 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 |
| 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 |
| 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 |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 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 |

[200800] Notes - Disclosure of accounting policies, changes in accounting policies and estimates

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock] | Textual information (22) [See below] | Textual information (23) [See below] |
| Disclosure of general information about company [TextBlock] | | Textual information (24) [See below] |
| Disclosure of accounting policies explanatory [TextBlock] | | Textual information (25) [See below] |

Textual information (22)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Pace Digitek
Infra Private
Limited

(Formerly Known
As Pace Power
Systems Private
Limited)

Notes on
Financial
Statements for
the year ended
31st March 2024

Note No 1:
CORPORATE
INFORMATION

Pace Digitek Infra Private Limited ('the company') and its subsidiaries (collectively referred to as "the group") provide telecom energy services offering innovative and agile solutions in India and abroad. The Group's full portfolio consists of Product range such as Infra Power Management, Green Energy and Telecom, Solution range such as Solar Energy Solutions, Hybrid Solutions and Remote Monitoring Solutions, Service Range such as O&M Services and Product Services Infrastructure such as Urban Infrastructure, Power and Power Transmission, Highways, Water Waste Management and Solid Waste Management. It is also into investment holding.

The Holding company is a private limited company incorporated and domiciled in India. Its registered office is at Plot # V 12, Industrial Estate, Kumbalgodu, Bangalore - 560074. Currently, its presence is all across India and in 15 countries of Africa.

Note No 2:
SIGNIFICANT
ACCOUNTING
POLICIES ON
CONSOLIDATED
ACCOUNTS

a) BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS :

These consolidated financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under section 133 of the Companies Act, 2013.

The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees Lakhs unless otherwise stated.

b) PRINCIPLES OF CONSOLIDATION

The Consolidated Financial Statements relate to Pace Digitek Infra Private limited ('the Company') and all of its subsidiary companies (hereinafter collectively referred to as the "Group"). The Consolidated Financial Statements have been prepared on the following bases

- i) The financial statements of the Company and its subsidiaries are consolidated on a line-by-line basis, by adding together the book values of like items of assets, liabilities, incomes and expenses after fully eliminating intra group balances and intra group transactions resulting in unrealized profits or losses in accordance with the Accounting Standard ("AS") 21 "Consolidated Financial Statements" as referred to in the Companies (Accounts) Rules, 2014.
- ii) In case of the foreign subsidiaries, revenue is consolidated at the rates prevailing as on the date of balance sheet. All monetary and non monetary assets and liabilities are converted at the exchange rate prevailing at the end of the year. Any exchange difference arising on consolidation of integral foreign operation and non integral foreign operation is recognised in Capital Reserve.
- iii) Investments in subsidiaries are eliminated and differences between the cost of investment over the net assets on the date of investment or on the date of the financial statements immediately preceding the date of investment in subsidiaries are recognised as Goodwill or Capital Reserve, as the case may be.
- iv) Minority Interest's share of net profit or loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to the Equity Shareholders of the Company.
- v) Minority Interest's share of net assets of consolidated subsidiaries is identified and presented in the consolidated Balance Sheet as a separate item from liabilities and the Shareholders' Equity.
- vi) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.
- vii) Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments".

c) OTHER SIGNIFICANT ACCOUNTING POLICIES

(i) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP which requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

(ii) Property Plant & Equipment

TANGIBLE ASSETS

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates,

less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

INTANGIBLE ASSETS

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

(iii)

Depreciation and Amortisation

TANGIBLE ASSETS

The company is providing depreciation on written down value, pro-rata to the period of use at the rates prescribed in Part C of Schedule II of the Companies Act, 2013.

INTANGIBLE ASSETS

These are amortised as follows

Particulars

Amortisation
/ Depletion

Computer Software

Over the
useful life of
the
underlying
assets

(iv)

Impairment

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(v)

Foreign Currency Transactions

Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Monetary items denominated in foreign currencies at the year end are restated at year end rates.

(vi)

Inventories

Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.

(vii)

Revenue Recognition**- Sales**

Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer. Export sales are recognised on the date of the materials receipt/shipped on board and initially recorded at the relevant exchange rates prevailing on the date of the transaction.

- Services

Revenue from services is recognised in accordance with the specific terms of contract on performance.

- Others

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

(viii)

Income Taxes

Tax expense comprises of Current tax and Deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

(ix) Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Corporate Guarantee given for corporate loan taken by Pace Renewable Energies Private Limited & Lineage Power Private Limited and Bank Guarantee given for customers which cannot be quantified the same is in the nature of contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

d) The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Textual information (23)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block]

Note No 1: CORPORATE INFORMATION

Pace Digitek Infra Private Limited (the company) and its subsidiaries (collectively referred to as the group) provide telecom energy services offering innovative and agile solutions in India and abroad. The Groups full portfolio consists of Product range such as Infra Power Management, Green Energy and Telecom, Solution range such as Solar Energy Solutions, Hybrid Solutions and Remote Monitoring Solutions, Service Range such as O&M Services and Product Services Infrastructure such as Urban Infrastructure, Power and Power Transmission, Highways, Water Waste Management and Solid Waste Management. It is also into investment holding.

The Holding company is a private limited company incorporated and domiciled in India. Its registered office is at Plot # V 12, Industrial Estate, Kumbalgodu, Bangalore - 560074. Currently, its presence is all across India and in 15 countries of Africa.

The Consolidated Financial Statements for the year ended 31st March 2023 were approved by the Board of Directors.

Note No 2: SIGNIFICANT ACCOUNTING POLICIES ON CONSOLIDATED ACCOUNTS

a) BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS :

These consolidated financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under section 133 of the Companies Act, 2013.

The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to 000's unless otherwise stated.

b) **PRINCIPLES OF CONSOLIDATION**

The Consolidated Financial Statements relate to Pace Digitek Infra Private limited (the Company) and all of its subsidiary companies (hereinafter collectively referred to as the Group). The Consolidated Financial Statements have been prepared on the following bases

i) The financial statements of the Company and its subsidiaries are consolidated on a line-by-line basis, by adding together the book values of like items of assets, liabilities, incomes and expenses after fully eliminating intra group balances and intra group transactions resulting in unrealized profits or losses in accordance with the Accounting Standard (AS) 21 Consolidated Financial Statements as referred to in the Companies (Accounts) Rules, 2014.

ii) In case of the foreign subsidiaries, revenue is consolidated at the rates prevailing as on the date of balance sheet. All monetary and non monetary assets and liabilities are converted at the exchange rate prevailing at the end of the year. Any exchange difference arising on consolidation of integral foreign operation and non integral foreign operation is recognised in Capital Reserve.

iii) Investments in subsidiaries are eliminated and differences between the cost of investment over the net assets on the date of investment or on the date of the financial statements immediately preceding the date of investment in subsidiaries are recognised as Goodwill or Capital Reserve, as the case may be.

- iv) Minority Interests share of net profit or loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to the Equity Shareholders of the Company.

- v) Minority Interests share of net assets of consolidated subsidiaries is identified and presented in the consolidated Balance Sheet as a separate item from liabilities and the Shareholders Equity.

- vi) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Companys separate financial statements.

- vii) Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on Accounting for Investments.

- c) OTHER SIGNIFICANT ACCOUNTING POLICIES
 - (i) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP which requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

 - (ii) Property Plant & Equipment

TANGIBLE ASSETS

Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use.

Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance.

INTANGIBLE ASSETS

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use.

(iii) Depreciation and Amortisation

TANGIBLE ASSETS

The company is providing depreciation on written down value, pro-rata to the period of use at the rates prescribed in Part C of Schedule II of the Companies Act, 2013.

INTANGIBLE ASSETS

These are amortised as follows

Particulars

Amortisation
/ Depletion

Over the
useful life of

| | | |
|-------|--|-----------------------------|
| | Computer Software | the underlying assets |
| (iv) | <p>Impairment</p> <p>An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.</p> | |
| (v) | <p>Foreign Currency Transactions</p> <p>Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Monetary items denominated in foreign currencies at the year end are restated at year end rates.</p> | |
| (vi) | <p>Inventories</p> <p>Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition.</p> | |
| (vii) | <p>Revenue Recognition</p> <p>- Sales</p> <p>Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer. Export sales are recognised on the date of the materials receipt/shipped on board and initially recorded at the relevant exchange rates prevailing on the date of the transaction.</p> <p>- Services</p> <p>Revenue from services is recognised in accordance with the specific terms of contract on performance.</p> | |

- Others

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

(viii)

Income Taxes

Tax expense comprises of Current tax and Deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

(ix)

Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Corporate Guarantee given for corporate loan taken by Pace Renewable Energies Private Limited & Lineage Power Private Limited and Bank Guarantee given for customers which cannot be quantified the same is in the nature of contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

- d) The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Textual information (24)

Disclosure of general information about company [Text Block]

Note No 1: CORPORATE INFORMATION

Pace Digitek Infra Private Limited (the company) and its subsidiaries (collectively referred to as the group) provide telecom energy services offering innovative and agile solutions in India and abroad. The Groups full portfolio consists of Product range such as Infra Power Management, Green Energy and Telecom, Solution range such as Solar Energy Solutions, Hybrid Solutions and Remote Monitoring Solutions, Service Range such as O&M Services and Product Services Infrastructure such as Urban Infrastructure, Power and Power Transmission, Highways, Water Waste Management and Solid Waste Management. It is also into investment holding.

The Holding company is a private limited company incorporated and domiciled in India. Its registered office is at Plot # V 12, Industrial Estate, Kumbalgodu, Bangalore - 560074. Currently, its presence is all across India and in 15 countries of Africa.

The Consolidated Financial Statements for the year ended 31st March 2023 were approved by the Board of Directors.

Textual information (25)

Disclosure of accounting policies explanatory [Text Block]

Note No 2: SIGNIFICANT ACCOUNTING POLICIES ON CONSOLIDATED ACCOUNTS

- a) **BASIS OF PREPARATION OF CONSOLIDATED FINANCIAL STATEMENTS :**
These consolidated financial statements have been prepared to comply with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards notified under section 133 of the Companies Act, 2013.
- The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees rounded off to 000's unless otherwise stated.
- b) **PRINCIPLES OF CONSOLIDATION**
The Consolidated Financial Statements relate to Pace Digitek Infra Private limited (the Company) and all of its subsidiary companies (hereinafter collectively referred to as the Group). The Consolidated Financial Statements have been prepared on the following bases
- i) The financial statements of the Company and its subsidiaries are consolidated on a line-by-line basis, by adding together the book values of like items of assets, liabilities, incomes and expenses after fully eliminating intra group balances and intra group transactions resulting in unrealized profits or losses in accordance with the Accounting Standard (AS) 21 Consolidated Financial Statements as referred to in the Companies (Accounts) Rules, 2014.
- ii) In case of the foreign subsidiaries, revenue is consolidated at the rates prevailing as on the date of balance sheet. All monetary and non monetary assets and liabilities are converted at the exchange rate prevailing at the end of the year. Any exchange difference arising on consolidation of integral foreign operation and non integral foreign operation is recognised in Capital Reserve.
- iii) Investments in subsidiaries are eliminated and differences between the cost of investment over the net assets on the date of investment or on the date of the financial statements immediately preceding the date of investment in subsidiaries are recognised as Goodwill or Capital Reserve, as the case may be.
- iv) Minority Interests share of net profit or loss of consolidated subsidiaries for the year is identified and adjusted against the income of the Group in order to arrive at the net income attributable to the Equity Shareholders of the Company.
- v) Minority Interests share of net assets of consolidated subsidiaries is identified and presented in the consolidated Balance Sheet as a separate item from liabilities and the Shareholders Equity.
- vi) As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the Company's separate financial statements.
- vii) Investments other than in subsidiaries and associates have been accounted as per Accounting Standard (AS) 13 on Accounting for Investments.
- c) **OTHER SIGNIFICANT ACCOUNTING POLICIES**
- (i) **Use of Estimates**
The preparation of financial statements in conformity with Indian GAAP which requires judgements, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognised in the period in which the results are known/materialised.

| | | | | | | |
|--------|--|--|--|--------------------------------|---|--|
| (ii) | Property Plant & Equipment TANGIBLE ASSETS | Tangible Assets are stated at cost net of recoverable taxes, trade discounts and rebates, less accumulated depreciation and impairment loss, if any. The cost of Tangible Assets comprises its purchase price, borrowing cost and any cost directly attributable to bringing the asset to its working condition for its intended use. | Subsequent expenditures related to an item of Tangible Asset are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. | INTANGIBLE ASSETS | Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortisation/depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use. | Amortisation / Depletion Over the useful life of the underlying assets |
| (iii) | Depreciation and Amortisation TANGIBLE ASSETS | The company is providing depreciation on written down value, pro-rata to the period of use at the rates prescribed in Part C of Schedule II of the Companies Act, 2013. | INTANGIBLE ASSETS | These are amortised as follows | Particulars | |
| | | | | | Computer Software | |
| (iv) | Impairment | An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Profit and Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount. | | | | |
| (v) | Foreign Currency Transactions | Transactions denominated in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction or that approximates the actual rate at the date of the transaction. Monetary items denominated in foreign currencies at the year end are restated at year end rates. | | | | |
| (vi) | Inventories | Items of inventories are measured at lower of cost and net realisable value after providing for obsolescence. Cost of inventories comprises of cost of purchase, cost of conversion and other costs including manufacturing overheads incurred in bringing them to their respective present location and condition. | | | | |
| (vii) | Revenue Recognition - Sales | Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer. Export sales are recognised on the date of the materials receipt/shipped on board and initially recorded at the relevant exchange rates prevailing on the date of the transaction. | | | | |
| | - Services | Revenue from services is recognised in accordance with the specific terms of contract on performance. | | | | |
| | - Others | Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable. | | | | |
| (viii) | Income Taxes | Tax expense comprises of Current tax and Deferred tax. Current tax is measured at the | | | | |

amount expected to be paid to the tax authorities, using the applicable tax rates. Deferred income tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognised only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognised if there is virtual certainty that sufficient future taxable income will be available to realise the same.

Deferred tax assets and liabilities are measured using the tax rates and tax law that have been enacted or substantively enacted by the Balance Sheet date.

(ix)

Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Corporate Guarantee given for corporate loan taken by Pace Renewable Energies Private Limited & Lineage Power Private Limited and Bank Guarantee given for customers which cannot be quantified the same is in the nature of contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

d)

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

[201700] Notes - Government grants

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on government grants explanatory [TextBlock] | | |
| Capital subsidies or grants received from government authorities | 0 | 0 |
| Revenue subsidies or grants received from government authorities | 0 | 0 |

[201200] Notes - Employee benefits

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Disclosure of employee benefits explanatory [TextBlock] | NA | NA |

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]****..(1)**

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

| Categories of related parties [Axis] | 1 | 2 | 3 | 4 |
|---|--|--|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract] | | | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | | | |
| Name of related party | M Venugopal | M Venugopal | M Padma | M Padma |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AFNPM2853D | AFNPM2853D | ADZPP6443Q | ADZPP6443Q |
| Description of nature of related party relationship | Key Management Personnel | Key Management Personnel | Key Management Personnel | Key Management Personnel |
| Description of nature of transactions with related party | Director's Remuneration, Repayment of Loan, Amount payable | Director's Remuneration, Repayment of Loan, Amount payable | Director's Remuneration, Interest paid on loan, Repayment of Loan, Loan taken, Amount Payable | Director's Remuneration, Interest paid on loan, Repayment of Loan, Loan taken, Amount Payable |
| Related party transactions [Abstract] | | | | |
| Advances given during year related party transactions | 800 | 0 | 800 | 500 |
| Interest received during year related party transactions, percentage | 111.31% | 0.00% | 110.82% | 0.00% |
| Interest paid during year related party transactions | | | 0 | 37.29 |
| Transaction relating to key management personnel [Abstract] | | | | |
| Remuneration for key managerial personnel | 265.69 | 257.87 | 169.17 | 161.45 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 1,000 | 0 | 732.24 |
| Amount written off during period in respect of debts due from related parties | 0 | 0 | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 | 0 | 0 |
| Description of other related party transactions which are necessary for understanding of financial statements | Repayment of LOan - Rs. 693.05 | Repayment of LOan - Rs. 100,000 | repayment of loan - 593.68 | Repayment of Loan - Rs. 9091.03 |

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

| Categories of related parties [Axis] | 3 | | 4 | |
|--|---|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract] | | | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | | | |
| Name of related party | Pace Power Systems | Pace Power Systems | Lenarsy Infra Limited | Lenarsy Infra Limited |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AAFFP7702B | AAFFP7702B | AACCL1321J | AACCL1321J |
| Description of nature of related party relationship | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party | Rent, Loan Taken | Rent, Loan Taken | Amount payable | Amount payable |
| Related party transactions [Abstract] | | | | |
| Services received related party transactions | | | 9,588.29 | 0 |
| Revenue from rendering of services related party transactions | | | 147.43 | 0 |
| Leases as lessee related party transactions | 243.27 | 311.79 | | |
| Advances given during year related party transactions | 0 | 1,000 | | |
| Advances taken during year related party transactions | 1,400 | 0 | | |
| Interest paid during year related party transactions | 136.42 | 0 | | |
| Reimbursement of expenses incurred on behalf of company during year related party transactions | 1,402.3 | 0 | | |
| Transaction relating to key management personnel [Abstract] | | | | |
| Remuneration for key managerial personnel | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 1,336.04 | 1,024.12 | 9,429.82 | 4,558.77 |
| Amounts receivable related party transactions | 111.85 | 209.6 | 173.97 | 0 |
| Amount written off during period in respect of debts due from related parties | 0 | 0 | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 | 0 | 0 |

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

| Categories of related parties [Axis] | 5 | | 6 | |
|---|---|---|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract] | | | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | | | |
| Name of related party | Pace Power Tanzania Limited | Pace Power Tanzania Limited | Rajiv Maddisetty | Rajiv M |
| Country of incorporation or residence of related party | TANZANIA, UNITED REPUBLIC OF | TANZANIA, UNITED REPUBLIC OF | INDIA | INDIA |
| Permanent account number of related party | | | CABPM4197H | CABPM4197H |
| Description of nature of related party relationship | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Key Management Personnel | Key Management Personnel |
| Description of nature of transactions with related party | Amount Payable, Amount Receivable | Amount Payable, Amount Receivable | Director's Remuneration | Director's Remuneration |
| Transaction relating to key management personnel [Abstract] | | | | |
| Remuneration for key managerial personnel | 0 | 0 | 94.67 | 90.52 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 49.42 | 49.31 | | |
| Amounts receivable related party transactions | 80.29 | 17.94 | | |
| Amount written off during period in respect of debts due from related parties | 0 | 0 | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 | 0 | 0 |

Disclosure of relationship and transactions between related parties [Table]**..(4)**

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

| Categories of related parties [Axis] | 7 | | 8 | |
|---|---|---|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract] | | | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | | | |
| Name of related party | QOGNO DIGITAL INFRASTRUCTURE PRIVATE LIMITED | QOGNO DIGITAL INFRASTRUCTURE PRIVATE LIMITED | Rohitha Mudduluru | Rohitha Mudduluru |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | | | BEZPR2728J | BEZPR2728J |
| CIN of related party | U64200KA2018PTC116341 | U64200KA2018PTC116341 | | |
| Description of nature of related party relationship | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Key Management Personnel | Key Management Personnel |
| Description of nature of transactions with related party | Purchase and sale of Product/Services, Amount Receivable | Purchase and sale of Product/Services, Amount Receivable | Directors Remuneration | Directors Remuneration |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 320.57 | | |
| Revenue from sale of goods related party transactions | 0 | 12.96 | | |
| Transaction relating to key management personnel [Abstract] | | | | |
| Remuneration for key managerial personnel | 0 | 0 | 63.02 | 10 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 1,137.81 | 0 | | |
| Amounts receivable related party transactions | 0 | 10.66 | | |
| Amount written off during period in respect of debts due from related parties | 0 | 0 | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 | 0 | 0 |

Disclosure of relationship and transactions between related parties [Table]**..(5)**

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

| Categories of related parties [Axis] | 9 | |
|---|---|---|
| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
| Disclosure of relationship and transactions between related parties [Abstract] | | |
| Disclosure of relationship and transactions between related parties [LineItems] | | |
| Name of related party | Srinivasa Education Society | Srinivasa Education Society |
| Country of incorporation or residence of related party | INDIA | INDIA |
| Permanent account number of related party | AAHTS0982J | AAHTS0982J |
| Description of nature of related party relationship | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives | Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives |
| Description of nature of transactions with related party | CSR Expenditure | CSR Expenditure |
| Related party transactions [Abstract] | | |
| Other related party transactions expense | 0 | 86.9 |
| Transaction relating to key management personnel [Abstract] | | |
| Remuneration for key managerial personnel | 0 | 0 |
| Amount written off during period in respect of debts due from related parties | 0 | 0 |
| Amount written back during period in respect of debts due to related parties | 0 | 0 |

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|---|
| Disclosure of notes on related party explanatory [TextBlock] | Textual information (26) [See below] | Textual information (27) [See below] |
| Whether there are any related party transactions during year | Yes | Yes |
| Whether company is subsidiary company | No | No |

Textual information (26)

Disclosure of notes on related party explanatory [Text Block]

Note No 46 :
Related Party
Transactions

A. Related parties with whom transactions have taken place during the year

I. Holding Company

- Pace Digitek Infra Private Limited (Formerly known as Pace Power Systems Private Limited)

II. Subsidiary Companies

- Lineage Power Private Limited

- Pace Renewable Energies Private Limited

- AP Digital Infra Pvt. Ltd.

- Inso Pace Pvt. Ltd.

- Lineage Power Holding (Singapore) Pte Ltd.

III. Entities under common control, associates of holding company with whom transactions have taken place

- Pace Power Systems

- Pace Power Kenya Limited

- Pace Power Tanzania Limited

- Lanarsy Infra Limited

- Qogno Digital Infrastructure Pvt. Ltd.

- Srinivasa Educational Society

B. Key management personnel

- M Venugopal Rao

- M Padma

- Rajiv M

C. The aggregate value of the Company's transactions relating to key management personnel and entities over which they have control or significant influence is as follows:

| Sl. No. | Name | Nature of Transaction | Year ended 31 March 2024 | Year ended 31 March 2023 |
|---------|-----------------|-------------------------|--------------------------|--------------------------|
| 1 | M Venugopal Rao | Director's Remuneration | 265.69 | 257.87 |
| | M Venugopal Rao | Repayment of Loan | 693.05 | 1,000.00 |
| | M Venugopal Rao | Acceptance of Loan | 800.00 | - |
| | M Venugopal Rao | Interest Paid on Loan | 111.31 | - |
| 2 | M Padma | Director's Remuneration | 169.17 | 161.45 |
| | M Padma | Interest paid on loan | 110.82 | 37.29 |
| | M Padma | Repayment of Loan | 593.68 | 90.91 |
| | M Padma | Acceptance of Loan | 800.00 | 500.00 |
| 3 | Rajiv M | Director's Remuneration | 94.67 | 90.52 |

| | | | | | |
|-----|--|----------------------------------|--------------------------|--------------------------|----------|
| 4 | Rohitha Mudduluru | Director's Remuneration | 63.02 | 10.00 | |
| 5 | Pace Power Systems | Rent | | 243.27 | 311.79 |
| | Pace Power Systems | Acceptance of Loan | 1,400.00 | 1,000.00 | |
| | Pace Power Systems | Amount repayment during the year | 1,402.30 | - | |
| | Pace Power Systems | Interest Paid | 136.42 | - | |
| 6 | Lanarsy Infra Ltd. | Purchase of Product/Services | 9,588.29 | - | |
| | Lanarsy Infra Ltd. | Sale of Poduct/Services | 147.43 | - | |
| 7 | Qogno Digital Infrastructure Pvt. Ltd. | Purchase of Product/Services | - | 320.57 | |
| | Qogno Digital Infrastructure Pvt. Ltd. | Sale of Poduct/Services | - | 12.96 | |
| 8 | Srinivasa Educational Society | Debit | | - | 86.90 |
| D. | Outstanding balances of related parties: | | | | |
| Sl. | Name | | Year ended 31 March 2024 | Year ended 31 March 2023 | |
| No. | | | | | |
| 1 | M Venugopal Rao | Credit | | 1,106.95 | 1,000.00 |
| 2 | M Padma | Credit | | 938.55 | 732.24 |
| 3 | Rajiv M | Debit | | 48.31 | |
| 4 | Rohitha Mudduluru | Debit | | - | 3.48 |
| 5 | Pace Power Systems | Debit | | 111.85 | 209.60 |
| | Pace Power Systems | Credit | | 147.33 | 24.12 |

| | | | | |
|---|--|--------|----------|----------|
| | Pace Power Systems | Credit | 1,188.71 | 1,000.00 |
| 6 | Pace Power Tanzania Ltd. | Credit | 49.42 | 49.31 |
| 7 | Lanarsy Infra Ltd. | Credit | 6,378.01 | 4,558.77 |
| | Lanarsy Infra Ltd. | Debit | 173.97 | |
| | Lanarsy Infra Ltd. | Credit | 3,051.81 | |
| 8 | Qogno Digital Infrastructure Pvt. Ltd. | Debit | 1,137.81 | 1,065.69 |
| 9 | Pace Power Tanzania Ltd. | Debit | 80.29 | 17.94 |

Textual information (27)

Disclosure of notes on related party explanatory [Text Block]

Note No 44 :
Related Party
Transactions

A. Related parties with whom transactions have taken place during the year

I. Holding Company

- Pace Digitek Infra Private Limited (Formerly known as Pace Power Systems Private Limited)

II. Subsidiary Companies

- Lineage Power Private Limited

- Pace Renewable Energies Private Limited

- AP Digital Infra Pvt. Ltd.

- Inso Pace Pvt. Ltd.

- Lineage Power Holding (Singapore) Pte Ltd.

III. Entities under common control, associates of holding company with whom transactions have taken place

- Pace Power Systems

- Pace Power Kenya Limited

- Pace Power Tanzania Limited

- Lanarsy Infra Limited

- Qogno Digital Infrastructure Pvt. Ltd.

B. Key management personnel

- M Venugopal Rao

- M Padma

- Rajiv M

C. The aggregate value of the Company's transactions relating to key management personnel and entities over which they have control or significant influence is as follows:

| Sl. No. | Name | Nature of Transaction | Year ended 31 March 2023 | Year ended 31 March 2022 |
|---------|--------------------|-------------------------|--------------------------|--------------------------|
| 1 | M Venugopal Rao | Director's Remuneration | 25,787.376 | 26,433.930 |
| | M Venugopal Rao | Repayment of Loan | 1,00,000.000 | 20,000.000 |
| | M Venugopal Rao | Acceptance of Loan | | |
| 2 | M Padma | Director's Remuneration | 16,145.448 | 16,145.448 |
| | M Padma | Interest paid on loan | 3,728.682 | 4,833.230 |
| | M Padma | Repayment of Loan | 9,091.030 | 18,095.842 |
| | M Padma | Acceptance of Loan | 50,000.000 | |
| 3 | Rajiv M | Director's Remuneration | 9,051.576 | 9,051.576 |
| 4 | Rohitha Mudduluru | Director's Remuneration | 1,000.000 | |
| 5 | Pace Power Systems | Rent | 31,179.369 | 29,688.944 |
| | Pace Power Systems | Acceptance of Loan | 1,00,000.000 | |

| | | | | |
|-----|--|-------------------------------|--------------------------------------|--------------------------------------|
| 6 | Lenarsy Infra Ltd. | Purchase of Product/Services | | 2,81,463.167 |
| 7 | Qogno Digital Infrastructure Pvt. Ltd. | Purchase of Product/Services | 32,056.974 | 4,70,666.781 |
| | Qogno Digital Infrastructure Pvt. Ltd. | Sale of Product/Services | 1,296.024 | 2,342.420 |
| 8 | Pace Power Kenya Ltd. | Purchase of Products/Services | | 1,171.85 |
| 9 | Srinivasa Educational Society | Debit | 8,690.000 | |
| D. | Outstanding balances of related parties: | | | |
| Sl. | Name | | Outstanding Balance as on 31.03.2023 | Outstanding Balance as on 31.03.2022 |
| No. | | | | |
| 1 | M Venugopal Rao | Credit | 1,00,000.00 | - |
| 2 | M Padma | Credit | 73,223.570 | 32,314.600 |
| 3 | Rohitha Mudduluru | Debit | 348.000 | 0.000 |
| 4 | Pace Power Systems | Debit | 20,960.300 | 22,460.865 |
| | Pace Power Systems | Credit | 2,411.584 | |
| | Pace Power Systems | Credit | 1,00,000.000 | |
| 5 | Pace Power Tanzania Ltd. | Credit | 4,930.774 | 4,901.235 |
| 6 | Lenarsy Infra Ltd. | Credit | 4,55,877.359 | 11,22,809.440 |
| 7 | Qogno Digital Infrastructure Pvt. Ltd. | Credit | | 90,368.612 |
| | Qogno Digital Infrastructure Pvt. Ltd. | Debit | 1,06,568.658 | 134.95 |
| 8 | Pace Power Tanzania Ltd. | Debit | 1,794.384 | |

[201400] Notes - Leases

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of leases explanatory [TextBlock] | | Textual information (28) [See below] |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

Textual information (28)**Disclosure of leases explanatory [Text Block]****Note No. 30 : Leases**

Operating Lease : Operating lease payments are recognised as an expense in the Statement of Profit and Loss Account.

[300300] Notes - Earnings per share

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of earnings per share explanatory [TextBlock] | Textual information (29) [See below] | Textual information (30) [See below] |
| Adjustments of numerator to calculate basic earnings per share [Abstract] | | |
| Profit (loss) for period | 22,774.9 | 1,287.65 |
| Adjustments of numerator to calculate diluted earnings per share [Abstract] | | |
| Profit (loss) for period | 22,774.9 | 1,287.65 |

Textual information (29)

Disclosure of earnings per share explanatory [Text Block]

Note No 27 : Earnings
per Share

| Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|---|--------------------------------|--------------------------------|
| | Total | Total |
| Net Profit after Tax as per Profit and Loss Statement attributable to Equity Shareholders | 22,775 | 1,288 |
| Weighted Average number of Equity Shares used as denominator for calculating EPS | 50,00,000 | 50,00,000 |
| Basic and Diluted Earnings per Share (in Rs.) | 455.50 | 25.75 |
| Face Value per Equity Share | 10 | 10 |

Textual information (30)

Disclosure of earnings per share explanatory [Text Block]

Note No 27 : Earnings
per Share

| Particulars | Year ended 31 March 2023 | Year ended 31 March 2022 |
|---|--------------------------------|--------------------------------|
| Total | Total | |
| Net Profit after Tax as per Profit and Loss Statement attributable to Equity Shareholders | | |
| 1,28,765.000 | 1,18,051.399 | |
| Weighted Average number of Equity Shares used as denominator for calculating EPS | | |
| 50,00,000 | 50,00,000 | |
| Basic and Diluted Earnings per Share (in Rs.) | 25.75 | 23.61 |
| Face Value per Equity Share | 10 | 10 |

[201900] Notes - Income taxes

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

| | 31/03/2024 | 31/03/2023 |
|--|------------|------------|
| Disclosure of notes on income taxes explanatory [TextBlock] | | |
| Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract] | | |
| Components of deferred tax assets [Abstract] | | |
| Deferred tax asset, depreciation | 5.16 | 72.84 |
| Total deferred tax assets | 5.16 | 72.84 |

[202600] Notes - Consolidated financial statements**Disclosure of details of entities consolidated [Table]**

..(1)

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

| Entities consolidated [Axis] | 1 | 2 | 3 | 4 |
|--|------------------------------------|--------------------------------|---|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | | |
| Disclosure of additional information consolidated financial statements [LineItems] | | | | |
| Name of entity consolidated | Pace Digitek Infra Private Limited | Lineage Power Pvt. Ltd. | Pace Renewable Energies Private Limited | AP Digital Infra Pvt. Ltd |
| Type of entity consolidated | Parent | Indian Subsidiary | Indian Subsidiary | Indian Subsidiary |

Disclosure of details of entities consolidated [Table]

..(2)

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

| Entities consolidated [Axis] | 5 | 6 | 7 |
|--|--------------------------------|---|---------------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of additional information consolidated financial statements [Abstract] | | | |
| Disclosure of additional information consolidated financial statements [LineItems] | | | |
| Name of entity consolidated | Inso Pace Pvt. Ltd. | Lineage Power Holding (Singapore) PTE Limited | Minority Interest in all Subsidiaries |
| Type of entity consolidated | Indian Associate | Foreign Subsidiary | Minority Interest In All Subsidiaries |

Disclosure of details of subsidiaries [Table]

..(1)

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

| Subsidiaries [Axis] | 1 | 2 | 3 | 4 |
|--|--------------------------------|---|---|----------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of details of subsidiaries [Abstract] | | | | |
| Disclosure of details of subsidiaries [LineItems] | | | | |
| Name of subsidiary consolidated | Lineage Power Private Limited | Pace Renewable Energies Private Limited | Lineage Power Holding (Singapore) PTE Limited | AP Digital Infra Private Limited |
| Country of incorporation or residence of subsidiary consolidated | INDIA | INDIA | SINGAPORE | INDIA |
| Proportion of ownership interest in subsidiary consolidated | 79.73% | 93.87% | 100.00% | 90.00% |
| Proportion of voting power held in subsidiary consolidated | 79.73% | 93.87% | 100.00% | 90.00% |
| Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power | Holding Company | Holding Company | Holding Company | Holding Company |

Disclosure of details of subsidiaries [Table]

..(2)

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

| Subsidiaries [Axis] | 5 | 6 |
|--|--------------------------------|--------------------------------|
| | 01/04/2023 to 31/03/2024 | 01/04/2023 to 31/03/2024 |
| Disclosure of details of subsidiaries [Abstract] | | |
| Disclosure of details of subsidiaries [LineItems] | | |
| Name of subsidiary consolidated | Inso Pace Private | Lineage Power Myanmar Limited |
| Country of incorporation or residence of subsidiary consolidated | INDIA | MYANMAR |
| Proportion of ownership interest in subsidiary consolidated | 50.00% | 97.50% |
| Proportion of voting power held in subsidiary consolidated | 50.00% | 97.50% |
| Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power | Holding Company | Holding company |

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

| | 01/04/2023 to 31/03/2024 |
|---|---|
| Disclosure of notes on consolidated financial statements explanatory [TextBlock] | Textual information (31) [See below] |
| Whether consolidated financial statements is applicable on company | Yes |
| Description of reason for not consolidating subsidiary | NA |
| Description of fact that uniform accounting policies are not adopted for consolidated financial statements | NA |
| Proportion of items in consolidated financial statements to which different accounting policies have been applied | 0.00% |
| Disclosure of details of subsidiaries explanatory [TextBlock] | |
| Disclosure of additional information consolidated financial statements [TextBlock] | |

Textual information (31)

Disclosure of notes on consolidated financial statements explanatory [Text Block]Note No 28 : List of Subsidiaries &
Share Holding

| Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|--|-----------------------------------|-----------------------------------|
| | Total | Total |
| Lineage Power Private Limited (Direct Control) | 79.73% | 79.73% |
| AP Digital Infra Pvt. Ltd. | 90.00% | 90.00% |
| Inso Pace Pvt Ltd. | 50.00% | 50.00% |
| Pace Renewable Energies Private Limited (Direct Control) | 93.87% | 93.87% |
| Lineage Power Myanmar Limited (Indirect Control) | 97.50% | 97.50% |
| Lineage Power Holding (Singapore) PTE Limited (Direct Control) | 100.00% | 100.00% |

[202100] Notes - Other provisions, contingent liabilities and contingent assets

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [TextBlock] | Textual information (32) [See below] | |
| Disclosure of other provisions explanatory [TextBlock] | | |
| Disclosure of contingent liabilities explanatory [TextBlock] | Textual information (33) [See below] | Textual information (34) [See below] |

Textual information (32)

Disclosure of notes on other provisions, contingent liabilities and contingent assets explanatory [Text Block]

(ix) Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Corporate Guarantee given for corporate loan taken by Pace Renewable Energies Private Limited & Lineage Power Private Limited and Bank Guarantee given for customers which cannot be quantified the same is in the nature of contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

Note No
45:
Contingent
Liabilities

| Sl.NO | Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|-------|----------------------------------|-----------------------------|--------------------------------|
| | Guarantees | | |
| 1 | Outstanding Bank Guarantees | 1,15,879.11 | 49,972.02 |
| 2 | Outstanding Letter of Credit | 16,929.45 | 5,798.66 |
| | Claims not acknowledged as debts | - | |

| | | | |
|---|-------------------------------|----------|----------|
| 1 | Statutory dues under disputes | 5,075.66 | 2,084.05 |
|---|-------------------------------|----------|----------|

Textual information (33)

Disclosure of contingent liabilities explanatory [Text Block]

Provisions, Contingent Liabilities and Contingent Assets

Provision is recognised in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Corporate Guarantee given for corporate loan taken by Pace Renewable Energies Private Limited & Lineage Power Private Limited and Bank Guarantee given for customers which cannot be quantified the same is in the nature of contingent liability.

Contingent assets are neither recognised nor disclosed in the financial statements.

The previous year figures have been regrouped / reclassified, wherever necessary to conform to the current year presentation.

Textual information (34)

Disclosure of contingent liabilities explanatory [Text Block]

Note No 43: Contingent Liabilities

| SI.NO | Particulars | Year ended 31 March 2023 | Year ended 31 March 2022 |
|-------|----------------------------------|-----------------------------|-----------------------------|
| | Guarantees | | |
| 1 | Outstanding Bank Gurantees | 49,97,202.267 | 20,44,825.825 |
| 2 | Outstanding Letter of Credit | 5,79,866.302 | 2,34,539.467 |
| | Claims not acknowledged as debts | | |
| 2 | Statutory dues under disputes | 2,08,404.714 | 2,23,313.169 |

[202700] Notes - Cash flow statements

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 | 31/03/2022 |
|--|--------------------------------|--------------------------------|------------|
| Disclosure of cash flow statement explanatory [TextBlock] | | | |
| Cash and cash equivalents if different from balance sheet [Abstract] | | | |
| Cash and cash equivalents cash flow statement | 53,286.11 | 13,010.76 | 12,021.14 |
| Total cash and cash equivalents | 53,286.11 | 13,010.76 | |
| Income taxes paid (refund) [Abstract] | | | |
| Total income taxes paid (refund) | 0 | 0 | |

[100200] Statement of profit and loss

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|--|---|---|
| Statement of profit and loss [Abstract] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | (A) 1,50,325.61 | (B) 20,675.22 |
| Revenue from sale of services | (C) 1,00,643.29 | 30,773.45 |
| Other operating revenues | (D) 174.36 | 177.18 |
| Total revenue from operations other than finance company | 2,51,143.26 | 51,625.85 |
| Total revenue from operations | 2,51,143.26 | 51,625.85 |
| Other income | 2,129.43 | 706.29 |
| Total revenue | 2,53,272.69 | 52,332.14 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 1,93,007.36 | 27,741.91 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | 2,879.15 | 8,696.64 |
| Employee benefit expense | 4,862.49 | 7,484.52 |
| Finance costs | 11,556.38 | 1,261.87 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 652.62 | 743.4 |
| Total depreciation, depletion and amortisation expense | 652.62 | 743.4 |
| CSR expenditure | 45.63 | 42.55 |
| Other expenses | 8,225.46 | 4,283.53 |
| Total expenses | 2,21,229.09 | 50,254.42 |
| Total profit before prior period items, exceptional items, extraordinary items and tax | 32,043.6 | 2,077.72 |
| Total profit before extraordinary items and tax | (E) 32,043.6 | 2,077.72 |
| Total profit before tax | 32,043.6 | 2,077.72 |
| Tax expense [Abstract] | | |
| Current tax | (F) 7,686.83 | (G) 688.98 |
| Deferred tax | 67.67 | -105.03 |
| Total tax expense | 7,754.5 | 583.95 |
| Total profit (loss) for period from continuing operations | 24,289.1 | 1,493.77 |
| Profit (loss) from discontinuing operations before tax | 0 | 0 |
| Tax expense of discontinuing operations | 0 | 0 |
| Total profit (loss) for period before minority interest | 24,289.1 | 1,493.77 |
| Profit (loss) of minority interest | -1,514.2 | -206.12 |
| Total profit (loss) for period | 22,774.9 | 1,287.65 |
| Earnings per equity share [Abstract] | | |
| Basic earning per equity share | [INR/shares] 455.5 | [INR/shares] 25.75 |
| Diluted earnings per equity share | [INR/shares] 455.5 | [INR/shares] 25.75 |

Footnotes

(A)

| | |
|------------------|-------------|
| Sale of Products | 1,49,404.85 |
| Sale of Power | 920.76 |

(B) Sale of Products : 19786.17

Sale of Power : 889.05

(C)

| | |
|-----------------|-------------|
| Sale of Service | 1,00,643.29 |
|-----------------|-------------|

(D)

| | |
|--------------------------|--------|
| Other Operating Revenues | 174.36 |
|--------------------------|--------|

(E)

| | |
|--|-----------|
| Profit Before Tax | 32,043.61 |
| Tax Expenses: | |
| (1) Current tax | 7,810.94 |
| (2) Deferred tax | 67.67 |
| (3) MAT Credit Entitlement | - |
| (4) Taxes of previous years | (124.11) |
| Profit After Tax (before Minority Interest) | 24,289.11 |
| Less : Share of Profit transferred to Minority | 1,514.21 |
| Profit After Tax (After Minority Interest) | 22,774.90 |

(F) Current Tax - 7810.94

Taxes in previous year - (124.11)

(G) (4) Taxes of previous years : 9.31

(1) Current tax : 679.67

[300500] Notes - Subclassification and notes on income and expenses

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from sale of products [Abstract] | | |
| Revenue from sale of products [Abstract] | | |
| Revenue from sale of products, gross | 1,50,325.61 | 20,675.22 |
| Total revenue from sale of products | (A) 1,50,325.61 | (B) 20,675.22 |
| Disclosure of revenue from sale of services [Abstract] | | |
| Revenue from sale of services [Abstract] | | |
| Revenue from sale of services, gross | 1,00,643.29 | 30,773.45 |
| Total revenue from sale of services | (C) 1,00,643.29 | 30,773.45 |
| Disclosure of other operating revenues [Abstract] | | |
| Other operating revenues [Abstract] | | |
| Miscellaneous other operating revenues | 174.36 | 177.18 |
| Total other operating revenues | (D) 174.36 | 177.18 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on other current investments | 1,888.48 | 448.7 |
| Total interest income on current investments | 1,888.48 | 448.7 |
| Total interest income | 1,888.48 | 448.7 |
| Dividend income [Abstract] | | |
| Total dividend income | 0 | 0 |
| Other non-operating income [Abstract] | | |
| Net gain/loss on foreign currency fluctuations treated as other income | -0.82 | 86.15 |
| Miscellaneous other non-operating income | (E) 241.77 | (F) 171.44 |
| Total other non-operating income | 240.95 | 257.59 |
| Total other income | 2,129.43 | 706.29 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Other interest charges | 10,548.12 | 1,140.44 |
| Total interest expense | 10,548.12 | 1,140.44 |
| Other borrowing costs | 1,008.26 | 121.43 |
| Total finance costs | 11,556.38 | 1,261.87 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 4,545.68 | 6,871.54 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Total remuneration to directors | 0 | 0 |
| Total managerial remuneration | 0 | 0 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 198.86 | 545.97 |
| Total contribution to provident and other funds | 198.86 | 545.97 |
| Staff welfare expense | 117.95 | 67.01 |
| Total employee benefit expense | 4,862.49 | 7,484.52 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 74.14 | 190.29 |
| Power and fuel | 211.6 | 76.18 |
| Rent | 1,169.14 | 601.78 |
| Repairs to building | 0 | 0 |
| Repairs to machinery | 672.92 | 206.23 |
| Insurance | 228.84 | 65.22 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Other cess taxes | 91.28 | 110.67 |
| Total rates and taxes excluding taxes on income | 91.28 | 110.67 |
| Telephone postage | 158 | 182.14 |
| Printing stationery | 32.83 | 13.69 |
| Travelling conveyance | 756.51 | 807.13 |

| | | |
|---|--------------|--------------|
| Legal professional charges | 511.23 | 476.91 |
| Safety security expenses | 132.57 | 154.37 |
| Directors sitting fees | 0 | 0 |
| Advertising promotional expenses | 40.24 | 57.95 |
| Provision bad doubtful debts created | 0 | 0 |
| Provision bad doubtful loans advances created | 0 | 0 |
| Write-off assets [Abstract] | | |
| Miscellaneous expenditure written off [Abstract] | | |
| Total miscellaneous expenditure written off | 0 | 0 |
| Bad debts written off | 0 | 0 |
| Bad debts advances written off | 0 | 0 |
| Loss on disposal of intangible asset | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable tangible asset | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 47.58 | 18.09 |
| Total payments to auditor | 47.58 | 18.09 |
| Miscellaneous expenses | (G) 4,098.58 | (H) 1,322.88 |
| Total other expenses | 8,225.46 | 4,283.53 |
| Current tax [Abstract] | | |
| Current tax pertaining to previous years | -124.11 | 9.31 |
| Current tax pertaining to current year | 7,810.94 | 679.67 |
| Total current tax | (I) 7,686.83 | (J) 688.98 |

Footnotes

(A)

| | |
|------------------|-------------|
| Sale of Products | 1,49,404.85 |
| Sale of Power | 920.76 |

(B) Sale of Products : 19786.17

Sale of Power : 889.05

(C)

| | |
|-----------------|-------------|
| Sale of Service | 1,00,643.29 |
|-----------------|-------------|

(D)

| | |
|--------------------------|--------|
| Other Operating Revenues | 174.36 |
|--------------------------|--------|

(E)

| | |
|---------------------------|--------|
| Other Income | 38.36 |
| Rent Received | 69.27 |
| Profit on Sale of Vehicle | 7.11 |
| Balances Written off | 127.03 |

(F) Other Income : 0.04

Rent Received : 60.24

Balances Written off : 111.17

(G)

| | |
|------------------------------------|----------|
| Bad Debts | 749.53 |
| Commission & Brokerage | 1.04 |
| CSR Expenditure | 45.63 |
| Exchange Gain/(Loss) | 122.99 |
| Freight, Demurage & Transportation | 122.65 |
| Misc Expenses | 175.11 |
| Preliminary Expenses | 5.84 |
| Under Performance Charges | (130.50) |
| Water Charges | 7.21 |

| | |
|-------------------------------|----------|
| Exchange Gain | 264.67 |
| Warranty Charges | 2,782.08 |
| Computer Consumables & Others | (2.04) |

(H) Bad Debts : 0.07

Commission & Brokerage : 10

Exchange Gain/(Loss) : 7324.7

Freight, Demurage & Transporation : 1865.49

Misc Expenses : 11273.52

Preliminary Expenses : 583.76

Under Performance Charges : 110757.08

Water Charges : 473.16

(I) Current Tax - 7810.94

Taxes in previous year - (124.11)

(J) (4) Taxes of previous years : 9.31

(1) Current tax : 679.67

[300600] Notes - Additional information statement of profit and loss

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Changes in inventories of finished goods | 2,879.15 | 8,696.64 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | 2,879.15 | 8,696.64 |
| Revenue repairs maintenance | 1,00,643.29 | 30,773.45 |
| Total gross income from services rendered | 1,00,643.29 | 30,773.45 |
| Expenditure on dividend paid | 0 | 0 |
| Total expenditure in foreign currency | 0 | 0 |
| Total amount of dividend remitted in foreign currency | 0 | 0 |
| Total earnings in foreign currency | 0 | 0 |
| Domestic sale manufactured goods | 1,49,404.85 | 19,786.17 |
| Total domestic turnover goods, gross | 1,49,404.85 | 19,786.17 |
| Export sale manufactured goods | 920.76 | 889.05 |
| Total export turnover goods, gross | 920.76 | 889.05 |
| Total revenue from sale of products | (A) 1,50,325.61 | (B) 20,675.22 |
| Domestic revenue services | 1,00,643.29 | 30,773.45 |
| Total revenue from sale of services | (C) 1,00,643.29 | 30,773.45 |
| Gross value of transaction with related parties as per AS-18 | 0 | 0 |
| Bad debts of related parties as per AS-18 | 0 | 0 |

Footnotes

(A)

| | |
|------------------|-------------|
| Sale of Products | 1,49,404.85 |
| Sale of Power | 920.76 |

(B) Sale of Products : 19786.17

Sale of Power : 889.05

(C)

| | |
|-----------------|-------------|
| Sale of Service | 1,00,643.29 |
|-----------------|-------------|

[300100] Notes - Revenue

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

| | 01/04/2023 to 31/03/2024 | 01/04/2022 to 31/03/2023 |
|---|---|---|
| Disclosure of revenue explanatory [TextBlock] | Textual information (35) [See below] | Textual information (36) [See below] |

Textual information (35)

Disclosure of revenue explanatory [Text Block]

(vii) Revenue Recognition

- Sales

Domestic sales are accounted for on dispatch from the point of sale i.e. when the risks are transferred to the buyer. Export sales are recognised on the date of the materials receipt/shipped on board and initially recorded at the relevant exchange rates prevailing on the date of the transaction.

- Services

Revenue from services is recognised in accordance with the specific terms of contract on performance.

- Others

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

Note 20 :
Revenue
from
Operations

| Particulars | Year ended 31 March 2024 | Year ended 31 March 2023 |
|--------------------------|-----------------------------|-----------------------------|
| | Total | Total |
| Sale of Products | 1,49,404.85 | 19,786.17 |
| Sale of Service | 1,00,643.29 | 30,773.45 |
| Sale of Power | 920.76 | 889.05 |
| Other Operating Revenues | 174.36 | 177.17 |

| | | |
|-------|-------------|-----------|
| Total | 2,51,143.25 | 51,625.84 |
|-------|-------------|-----------|

Textual information (36)

Disclosure of revenue explanatory [Text Block]

Note 20 : Revenue from Operations

| Particulars | Year ended 31 March 2023 | Year ended 31 March 2022 |
|--------------------------|-----------------------------|-----------------------------|
| Total | Total | |
| Sale of Products | 19,78,617.364 | 15,74,541.435 |
| Sale of Service | 30,77,344.920 | 24,42,419.254 |
| Sale of Power | 88,904.524 | 89,222.303 |
| Other Operating Revenues | 17,717.497 | 36,290.004 |
| Total | 51,62,584.305 | 41,42,472.996 |