

FORTUNE ASSETS PVT.LTD
Standalone 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
Corporate identity number	U45202GJ2008PTC055380	
Permanent account number of entity	AABCF2956N	
Address of registered office of company	B 37/2/2, FIFTH FLOOR, AJANTA COMMERCIAL CENTRE, INCOME TAX CROSS ROAD, ASHRAM ROAD, Ashram Road P.O, Ahmedabad, Ahmadabad City, Gujarat, India, 380009	
Type of industry	Commercial and Industrial	
Registration date	07/11/2008	
Category/sub-category of company	Company limited by shares/Non-government company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		15
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	20/08/2024	
Period covered by financial statements	12 Months	12 Months
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	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

[400400] Disclosures - Directors report

Details of indebtedness of company [Table]

..(1)

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

Indebtedness [Axis]	Indebtedness [Member]		Secured loans excluding deposits [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	31/03/2023
Details of indebtedness of company [Abstract]				
Details of indebtedness of company [LineItems]				
Changes in indebtedness [Abstract]				
Addition in indebtedness	0		0	
Reduction in indebtedness	0		0	
Total changes in indebtedness	0		0	
Principal amount at end of financial year	58,027.2	58,027.2	58,027.2	58,027.2
Interest due but not paid at end of financial year	0	0	0	0
Interest accrued but not due at end of financial year	0	0	0	0
Total indebtedness at end of financial year	58,027.2	58,027.2	58,027.2	58,027.2

Details of shareholding of promoters [Table]

..(1)

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

Promoters [Axis]	A	B	C
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Total number of shares held at end of period	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of total shares held at end of period	48.00%	26.00%	26.00%
Percentage of change in shares held during year	0.00%	0.00%	0.00%
Details of shareholding of promoters [Abstract]			
Details of shareholding of promoters [LineItems]			
Shareholder's name	ASPOLIGHT V ANI J Y A PVT.LTD.	DISHANK ESTATE MANAGEMENT PRIVATE LIMITED	RG Promoters Private Limited
Total number of shares held at end of period	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of total shares held at end of period	48.00%	26.00%	26.00%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of total shares held at end of period	48.00%	26.00%	26.00%
Total number of shares held at end of period	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of total shares held at end of period	48.00%	26.00%	26.00%
Total number of shares held at end of period	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of total shares held at end of period	48.00%	26.00%	26.00%

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SANJAY	HIMANSHU
Middle name of director	KUMAR	
Last name of director	JHA	GARG
Designation of director	Director	Director
Director identification number of director	07792067	08055616
Date of signing board report	02/09/2024	02/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	The Company is not required to transfer its profit/Loss to special reserves during the year under review.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	BTECHNOLOGY ABSORPTION Not Applicable
Details regarding foreign exchange earnings and outgo	C FOREIGN EXCHANGE EARNINGS AND OUTGO Not Applicable
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	NA
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	NA
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	02/09/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (7) [See below]
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (8) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (9) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	CHANGE IN THE NATURE OF THE BUSINESS There was no change in the nature of the business of the Company during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]

Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (16) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (17) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (18) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (19) [See below]
Number of meetings of board	6

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

FORTUNE ASSETS PRIVATE LIMITED

(CIN: U45202GJ2008PTC055380)

Regd. Office: B 37/2/2, Fifth Floor, Ajanta Commercial Centre, Income Tax Cross Road, Ashram Road, Ahmedabad, Gujarat, India, 380009

Email ID: info@fortuneassets.in, Ph no. 8368830136

BOARD'S REPORT

Dear Shareholders,

Your Director's have pleasure in presenting their 16th Annual Report on the business and operations of the Company together with the audited financial results for the financial year ended 31st March 2024.

1. FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on March 31, 2024 is summarized as below:

-	(Amount in Lakhs)	(Amount in Lakhs)
Particulars	Current Year	Previous Year
Total Revenue	0.00	1.18
Total Expenses	5.43	0.60
Profit/Loss before the tax	(5.43)	0.57
Tax expenses:	?	?
(1) Current tax	-	-
(2) Previous year tax/reversal	-	-
(3) MAT Credit Adjustment	-	-
(4) Deferred Tax (Asset)/Liability	-	-
Profit / (Loss) for the period	(5.43)	0.57

2. OPERATION AND STATE OF COMPANY'S AFFAIRS:

During the financial year under review, your Company has no revenue as compared to total revenue of Rs.1.18 Lakh in the last year. The Loss of your Company is Rs.5.43 Lakh for the period under review as compared to the Profit of Rs. 0.57 Lakh in the last year.

Your Company continues to implement its strategy to concentrate on its core business. Your Company remains committed to do the same business.

3. SHARE CAPITAL

The authorized share capital of the Company as on March 31, 2024 was Rs. 1,01,00,000/- (Rupees One Crore One Lakh Only) consisting of 10,10,000 (Ten Lakhs Ten Thousand) Equity Shares of Rs.10/- each.

The issued, subscribed and paid capital of the Company as on March 31, 2024 was Rs. 1,01,00,000/- (Rupees One Crore One Lakh Only) consisting of 10,10,000 (Ten Lakhs Ten Thousand) Equity Shares of Rs.10/- each.

During the year under review, your Company has neither issued shares with differential voting rights nor granted employees' stock options /sweat equity shares.

Further, your Company has not given directly or indirectly any financial assistance for the purpose of or in connection with purchase or subscription by any person for the shares in the Company.

4. DIVIDEND

a) Your directors do not recommend any dividend for the financial year ended 31st March 2024.

b) Your Company did not have any dividend lying unpaid or unclaimed for a period of 7 (seven) years. Therefore, there was no dividend which was required to be transferred to Investor Education and Protection Fund (IEPF).

c) Pursuant to the provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2017 ('Revised Rules'), the Company was not required to file any form with the Ministry of Corporate Affairs for the year under review.

5. TRANSFER TO RESERVES

The Company is not required to transfer its profit/Loss to special reserves during the year under review.

6. CHANGE IN THE NATURE OF THE BUSINESS

There was no change in the nature of the business of the Company during the year under review.

7. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No other material changes and commitments have occurred between the end of financial year of the Company to which the financial statements relate and the date of the report, which may affect the financial position of the Company.

8. HOLDING, SUBSIDIARY/ASSOCIATE/JOINT - VENTURE COMPANY

The Company do not have any Subsidiary, Associate or Joint Venture Company. Further, there is no company which became or ceased to be its subsidiaries, joint ventures or associate companies during the year under review.

9. COMMITTEES OF THE BOARD

During the year under review, your Company was not required to constitute an Audit Committee under Section 177 of the Companies Act, 2013, and the Committees mentioned under Section 178 of the Companies Act, 2013.

10. DECLARATION BY INDEPENDENT DIRECTORS

During the year under review, your Company does not fall under the purview of Section 149 (7) of the Companies Act, 2013, relating to Independent Directors.

11. STATUTORY AUDITORS

During the period under review, M/s. Ashish Anand & Co, Chartered Accountants were acting as Statutory Auditors who had audited the financials of the company for the year 2022-2023. However, during the current fiscal year M/s. Ashish Anand & Co, Chartered Accountants had resigned. As such the Board of Directors at its meeting held on 19th March, 2024 and members in Extra Ordinary General Meeting (EOGM) held on March 29, 2024 had appointed M/s SRPK & Co., Chartered Accountants (FRN: 07488C) as Statutory Auditors of the Company to fill the casual vacancy for the Financial Year 2023-2024 and they will hold the office till this Annual General Meeting.

Being eligible, M/s SRPK & Co., Chartered Accountants (FRN: 07488C) have shown their willingness to be re-appointed as Auditors of the Company for a period of five years subject to the approval of Shareholders at the ensuing Annual General Meeting.

12. STATUTORY AUDITOR'S REPORTS

There are no qualifications, reservations, adverse remarks or disclaimers made by M/s SRPK & Co., Chartered Accountants, Statutory Auditors, in their Reports dated August 20, 2024, on the Financial Statements of the Company for the financial year 2023-24.

The Auditors` Reports on the Financial Statement for the financial year 2023-24 and the financial statements read with notes thereon are self-explanatory. Therefore, the Board is not required to comment in this regard.

13. SECRETARIAL AUDITOR

The provisions of section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company.

14. MAINTENANCE OF COST RECORDS

During the year under review, the provisions for maintenance of cost records as specified by the Central Government under Section 148(1) of the Companies Act, 2013 are not applicable on the Company.

15. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient, if any, as on 31.03.2024, are as under:

Particulars	Amount (in Rs.)
Loans given	NIL
Investments made	NIL

Guarantee given	NIL
Securities provided	NIL

16. PUBLIC DEPOSITS

During the year under review, your Company did not invite /accept any deposits from public in terms of the provisions of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

17. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year under review, there have been no significant and material orders passed by any regulators/courts/tribunals that could impact the going concern status and the Company's operations in future.

18. RELATED PARTY TRANSACTIONS

All contracts/ arrangements/ transactions entered by the Company during the financial year with related parties were on an arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013. There are no transactions that are required to be reported in Form AOC-2 hence the said form does not form part of this report. However, the details of the transactions with Related Party are provided in the Company's financial statements in accordance with the Accounting Standards.

19. PUBLIC DEPOSITS

During the year under review, your Company did not invite /accept any deposits from public in terms of the provisions of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

20. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year under review, there have been no significant and material orders passed by any regulators/courts/tribunals that could impact the going concern status and the Company's operations in future

21. INTERNAL FINANCIAL CONTROLS

A strong internal control culture is prevalent in the Company. A formalized system of internal controls facilitates effective compliance as per the laws of land. The Board of directors monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company.

22. BOARD OF DIRECTORS PERFORMANCE EVALUATION

Pursuant to the provisions of section 134 (3) (p) read with Articles VII and VIII of Schedule IV of the Companies Act, 2013 regarding Board of director's performance evaluation is not applicable to the Company.

23. CONSERVATION OF ENERGY, RESEARCH & DEVELOPMENT, TECHNOLOGY ABSORPTIONS AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars required to be disclosed under Section 134(3)(m) of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are the following:

A	CONSERVATION OF ENERGY	?
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?	The steps taken or impact on conservation of energy	Use of LEDs and other power saving means.
?	The steps taken by the Company for utilising alternate sources of energy	The Company is in process to use alternative sources of energy like Solar Power, etc.
?	The capital investment on energy conservation equipment	Nil
B	TECHNOLOGY ABSORPTION	Not Applicable
C	FOREIGN EXCHANGE EARNINGS AND OUTGO	Not Applicable

24. CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135(1) of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company.

25. ANNUAL RETURN

In terms of the provisions of Section 92(3) of the Companies Act, 2013, every company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's Report. Since, your Company is not maintaining a website therefore there is no need to place/publish the same. Further, an extract of the annual return shall not be a part of Board's Report for the financial year 2023-24.

26. CORPORATE GOVERNANCE

The Compliance of Corporate Governance report does not apply to the Company.

27. RISK MANAGEMENT

The Directors have laid down internal controls to be followed by the Company and that such internal controls are adequate for monitoring all the risks that the organization faces such as strategic, financial, credit, market, liquidity, security, property, IT, legal, regulatory, reputational and other risks have been identified and assessed.

28. DIRECTORS AND KEY MANAGERIAL PERSON

During the year under review, there were no changes to the composition of the Board of Directors. The details of the Directors of the Company as of 31st March 2024 are as follows:

S. No.	Name	Designation	Date of Appointment	Date of Cessation
1.	Mr. Sanjay Kumar Jha	Director	23/03/2022	N.A.

2.	Mr. Himanshu Garg	Director	23/03/2022	N.A.
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The Provision of section 203 of Companies Act, 2013 read with Appointment and Remuneration of Managerial Personnel Rules, 2014 is not applicable to the Company.

29. MEETINGS OF THE BOARD OF DIRECTORS

During the year under review, the Board met 6 (Six) times to transact the business of the Company. The dates on which the meetings were held: 20.04.2023, 17.07.2023, 04.09.2023, 14.12.2023, 20.02.2024 & 19.03.2024 respectively.

ATTENDANCE OF DIRECTORS: The following are the details of Directors' attendance at the Board's meetings held during the financial year 2023-24:

Sr. No.	Name of the Director(s)	Board Meetings	-
-	-	No. of meetings entitled to attend	No. of meetings attended
1.	Mr. Sanjay Kumar Jha	6	6
2.	Mr. Himanshu Garg	6	6

30. PARTICULARS OF EMPLOYEES

Pursuant to the provisions of Section 197 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, there was no managerial personnel who withdrawn remuneration in excess of limits prescribed under the above mentioned Rules.

Further, there were no employee(s) in the Company who withdrawn remuneration in excess of the limits mentioned in Rule 5(2) & 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 during the financial year 2023-24 and held by himself or along with his spouse and dependent children, not less than 2% of the Equity Shares of the Company.

31. RISK MANAGEMENT

The Directors have laid down internal controls to be followed by the Company and that such internal controls are adequate for monitoring all the risks that the organization faces such as strategic, financial, credit, market, liquidity, security, property, IT, legal, regulatory, reputational and other risks have been identified and assessed.

32. DIRECTORS' RESPONSIBILITY STATEMENT

As referred to in clause (c) of sub section (3) of section 134 of the Companies Act, 2013, your Director's state that:

a) In the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, had been followed and there are no material departures from the same;

b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the Profit/loss of the Company for the year ended on that date;

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

d) The Directors have prepared the annual accounts on a going concern' basis; and

e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

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

33. HEALTH, SAFETY AND ENVIRONMENTAL PROTECTION

Your Company has complied with all the applicable laws to the extent applicable.

34. FRAUDS REPORTED BY AUDITORS' OTHER THAN THOSE WHICH ARE REPORTABLE TO CENTRAL GOVERNMENT

During the year under review, no fraud has been reported by the Auditors under Section 143(12) of the Companies Act, 2013 to the Board, requiring disclosure in the Board's report.

35. DISCLOSURE AS REQUIRED UNDER SECTION 22 OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company is committed to provide and promote a safe, healthy and congenial atmosphere irrespective of gender, caste, creed or social class of the employees. As there was not more than 10 employees in the company during the period under review, the Internal Complaint committee was not required to be made.

During the year under review, the following is the summary of the complaints received and disposed of during the financial year: 2023-24:

a) No. of complaints received: NIL

b) No. of complaints disposed of: NIL

36. SECRETARIAL STANDARDS

During the year under review, your Company has complied with the applicable provisions of the Secretarial Standards issued by Institute of Company Secretaries of India (ICSI) and notified by Ministry of Corporate Affairs (MCA).

37. STATUTORY DISCLOSURES

None of the Directors of your Company suffers from any disqualification enshrined under the provisions of Sections 164 & 165 of the Companies Act, 2013. The Directors of the Company have made necessary disclosures, as required under various provisions of the Act.

38. ACKNOWLEDGEMENTS

Your Directors wish to place on record their sincere thanks to investors, clients, vendors, bankers and all other business associates for their continued co-operation and patronage and all the employees of the Company for their excellent performance and teamwork.

By Order of the
Board of
Directors of

Fortune Assets Private Limited		
?	Sanjay Kumar Jha	Himanshu Garg
?	Director	Director
?	DIN: 07792067	DIN: 08055616
Dated: 02.09.2024	Add: RZB-149C, Near Sant Kiran Das Hospital, Nihal Vihar, Nangloi, West Delhi, New Delhi 110041 India	Add: Flat No 150 Tower Magnolia Gaur Saundaryam Techzon, Bishrakh, Gautam Buddha Nagar, Uttar Pradesh 201306 India
Place: Noida		

Textual information (2)

Description of state of companies affair

During the financial year under review, your Company has no revenue as compared to total revenue of Rs.1.18 Lakh in the last year. The Loss of your Company is Rs.5.43 Lakh for the period under review as compared to the Profit of Rs. 0.57 Lakh in the last year. Your Company continues to implement its strategy to concentrate on its core business. Your Company remains committed to do the same business.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

a) Your directors do not recommend any dividend for the financial year ended 31st March 2024. b) Your Company did not have any dividend lying unpaid or unclaimed for a period of 7 (seven) years. Therefore, there was no dividend which was required to be transferred to Investor Education and Protection Fund (IEPF). c) Pursuant to the provisions of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Amendment Rules, 2017 ('Revised Rules'), the Company was not required to file any form with the Ministry of Corporate Affairs for the year under review.

Textual information (4)

Details regarding energy conservation

ACONSERVATION OF ENERGY The steps taken or impact on conservation of energy Use of LEDs and other power saving means. The steps taken by the Company for utilising alternate sources of energy The Company is in process to use alternative sources of energy like Solar Power, etc. The capital investment on energy conservation equipment Nil

Textual information (5)

Disclosures in director's responsibility statement

As referred to in clause (c) of sub section (3) of section 134 of the Companies Act, 2013, your Director's state that: a) In the preparation of the annual accounts for the year ended March 31, 2024, the applicable accounting standards read with requirements set out under Schedule III to the Act, had been followed and there are no material departures from the same; b) The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the Profit/loss of the Company for the year ended on that date; c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d) The Directors have prepared the annual accounts on a going concern' basis; and e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Textual information (6)

Details of material changes and commitment occurred during period affecting financial position of company

No other material changes and commitments have occurred between the end of financial year of the Company to which the financial statements relate and the date of the report, which may affect the financial position of the Company.

Textual information (7)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

25. ANNUAL RETURN

In terms of the provisions of Section 92(3) of the Companies Act, 2013, every company shall place a copy of the annual return on the website of the company, if any, and the web-link of such annual return shall be disclosed in the Board's Report. Since, your Company is not maintaining a website therefore there is no need to place/publish the same. Further, an extract of the annual return shall not be a part of Board's Report for the financial year 2023-24.

Textual information (8)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

DECLARATION BY INDEPENDENT DIRECTORS

During the year under review, your Company does not fall under the purview of Section 149 (7) of the Companies Act, 2013, relating to Independent Directors.

Textual information (9)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

COMMITTEES OF THE BOARD

During the year under review, your Company was not required to constitute an Audit Committee under Section 177 of the Companies Act, 2013, and the Committees mentioned under Section 178 of the Companies Act, 2013.

Textual information (10)

Disclosure of statement on development and implementation of risk management policy [Text Block]

RISK MANAGEMENT

The Directors have laid down internal controls to be followed by the Company and that such internal controls are adequate for monitoring all the risks that the organization faces such as strategic, financial, credit, market, liquidity, security, property, IT, legal, regulatory, reputational and other risks have been identified and assessed.

Textual information (11)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

CORPORATE SOCIAL RESPONSIBILITY (CSR)

During the year under review, the provisions of Section 135(1) of the Companies Act, 2013 regarding Corporate Social Responsibility are not applicable to the Company.

Textual information (12)

Disclosure of financial summary or highlights [Text Block]

1. FINANCIAL RESULTS

The financial performance of the Company for the financial year ended on March 31, 2024 is summarized as below:

-	(Amount in Lakhs)	(Amount in Lakhs)
Particulars	Current Year	Previous Year
Total Revenue	0.00	1.18
Total Expenses	5.43	0.60
Profit/Loss before the tax	(5.43)	0.57
Tax expenses:	?	?
(1) Current tax	-	-
(2) Previous year tax/reversal	-	-
(3) MAT Credit Adjustment	-	-
(4) Deferred Tax (Asset)/Liability	-	-
Profit / (Loss) for the period	(5.43)	0.57

Textual information (13)

Details of directors or key managerial personnels who were appointed or have resigned during year [Text Block]

DIRECTORS AND KEY MANAGERIAL PERSON

During the year under review, there were no changes to the composition of the Board of Directors. The details of the Directors of the Company as of 31st March 2024 are as follows:

S. No.	Name	Designation	Date of Appointment	Date of Cessation
1.	Mr. Sanjay Kumar Jha	Director	23/03/2022	N.A.
2.	Mr. Himanshu Garg	Director	23/03/2022	N.A.

The Provision of section 203 of Companies Act, 2013 read with Appointment and Remuneration of Managerial Personnel Rules, 2014 is not applicable to the Company.

Textual information (14)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

HOLDING, SUBSIDIARY/ASSOCIATE/JOINT - VENTURE COMPANY

The Company do not have any Subsidiary, Associate or Joint Venture Company. Further, there is no company which became or ceased to be its subsidiaries, joint ventures or associate companies during the year under review.

Textual information (15)

Details relating to deposits covered under chapter v of companies act [Text Block]

PUBLIC DEPOSITS

During the year under review, your Company did not invite /accept any deposits from public in terms of the provisions of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (16)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

PUBLIC DEPOSITS

During the year under review, your Company did not invite /accept any deposits from public in terms of the provisions of Section 73 of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (17)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [Text Block]

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS

During the year under review, there have been no significant and material orders passed by any regulators/courts/tribunals that could impact the going concern status and the Company's operations in future.

Textual information (18)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

INTERNAL FINANCIAL CONTROLS

A strong internal control culture is prevalent in the Company. A formalized system of internal controls facilitates effective compliance as per the laws of land. The Board of directors monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with operating systems, accounting procedures and policies at all locations of the Company.

Textual information (19)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

DIRECTORS AND KEY MANAGERIAL PERSON

During the year under review, there were no changes to the composition of the Board of Directors. The details of the Directors of the Company as of 31st March 2024 are as follows:

S. No.	Name	Designation	Date of Appointment	Date of Cessation
1.	Mr. Sanjay Kumar Jha	Director	23/03/2022	N.A.
2.	Mr. Himanshu Garg	Director	23/03/2022	N.A.

The Provision of section 203 of Companies Act, 2013 read with Appointment and Remuneration of Managerial Personnel Rules, 2014 is not applicable to the Company.

[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	SRPK & Co.
Name of auditor signing report	SANTOSH KUMAR SINHA
Firms registration number of audit firm	07488C
Membership number of auditor	088512
Address of auditors	Flat no 1, Radhika Aptt Sector 14, pocket 1, Dwarka, New Delhi 110078
Permanent account number of auditor or auditor's firm	XXXXXX0000X
SRN of form ADT-1	N02620680
Date of signing audit report by auditors	20/08/2024
Date of signing of balance sheet by auditors	20/08/2024

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]	Clause not applicable [Member]
	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 (20) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (21) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (22) [See below]	
Disclosure relating to title deeds of immovable properties	-	
Disclosure in auditors report relating to inventories	Textual information (23) [See below]	
Disclosure in auditors report relating to loans		Textual information (24) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	-	
Disclosure relating to terms and conditions of loans granted	-	
Disclosure regarding receipt of loans granted	-	
Disclosure regarding terms of recovery of loans granted	-	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (25) [See below]	
Disclosure in auditors report relating to deposits accepted	The Company has not accepted deposit from the public under section 73 to 76 or any other relevant Provision of the Companies Act, 2013.	
Disclosure in auditors report relating to maintenance of cost records	There is not required to maintain books of accounts prescribed by the Central Government of maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (29) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (30) [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	No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration		-
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (31) [See below]	

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (32) [See below]	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (33) [See below]
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.

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 (34) [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	No	

Textual information (20)

Disclosure in auditors report relating to fixed assets

1. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not held any fixed asset during the year. Hence this clause is not applicable. 2. a) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory. (b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, clause 3(ii)(b) of the Order is not applicable.

Textual information (21)

Disclosure relating to quantitative details of fixed assets

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not held any fixed asset during the year. Hence this clause is not applicable

Textual information (22)

Disclosure relating to physical verification and material discrepancies of fixed assets

In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

Textual information (23)

Disclosure in auditors report relating to inventories

In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

Textual information (24)

Disclosure in auditors report relating to loans

During the year, the company has not made any investments in or has not provided any guarantee or security or has not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. So, clause is not applicable.

Textual information (25)

Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investment, guarantees and security made.

Textual information (26)

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

7. (a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues like provident fund, employees' state insurance, income-tax, sale tax, customs tax/wealth-tax, service tax, excise duty/ cess and other statutory dues, if any applicable to the company.

(b) According to the records of the Company, there are no dues of sale tax, income tax, customs tax/wealth-tax, and service tax, excise duty/cess that have not been deposited on account of any dispute.

Textual information (27)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues like provident fund, employees' state insurance, income-tax, sale tax, customs tax/wealth-tax, service tax, excise duty/ cess and other statutory dues, if any applicable to the company.

Textual information (28)

Disclosure relating to disputed statutory dues [Text Block]

According to the records of the Company, there are no dues of sale tax, income tax, customs tax/wealth-tax, and service tax, excise duty/cess that have not been deposited on account of any dispute.

Textual information (29)

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

Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution and banks. Company has not raised any funds through debentures.

Textual information (30)

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) and the term loans not raised during the year. The company has not made any private placement or preferential allotment of shares or convertible debentures (fully, partially or optionally convertible) during the year.

Textual information (31)

Disclosure in auditors report relating to transactions with related parties

In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (32)

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

The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and the term loans not raised during the year. The company has not made any private placement or preferential allotment of shares or convertible debentures (fully, partially or optionally convertible) during the year.

Textual information (33)

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

In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

Textual information (34)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of Fortune Assets Private Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Fortune Assets Private Limited ("the Company"), which comprise the balance sheet as at 31 March 2024, the Statement of Profit and Loss, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as 'the financial statements').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India specified under section 133 of the Act read with the rule 7 of Companies (Accounting Standard) rule, 2014, of the state of affairs of the Company as at 31 March 2024, its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SA's) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis on Matter

With Reference to Notes 38 of financial Statements, since company is not in operational mode for last two years and loan has already been NPA, thought the management is confident and believes that the company will be able to meet its operational and other commitments as they arise, and real estate market and value of property are being appreciated. Accordingly, the financial statements have been prepared on a going concern basis.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. Other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will 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 in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. Reporting under this section is not applicable as no other information is obtained at the date of this auditor's report.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the 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.
- b. 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

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

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

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

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

(c) The Balance Sheet, the Statement of Profit and Loss and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with Accounting Standards specified under Section 133 of the Act.

(e) On the basis of the written representations received from the directors as on 31 March 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2024 from being appointed as a director in terms of Section 164(2) of the Act.

(f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements as at 31 March 2024 - Refer Note 27 to the financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31 March 2024.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31 March 2024.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared and paid dividend during the year.

(h) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of Account for the financial year March 31, 2024 which did not have feature of recording audit trail (Edit log) Facility; Accordingly, we could not make any comment on effective operation and tempered feature throughout the year.

FOR SRPK & Co. CHARTERED ACCOUNTANTS (Firm Registration No. 07488C)	
Place: New Delhi Dated: 20/08/2024 UDIN: 240885728KCVJ08737	? (SANTOSH KUMAR SINHA) PARTNER (M.No.088512)

Annexure A to the Independent Auditor's Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31 March 2024, we report that:

1. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not held any fixed asset during the year. Hence this clause is not applicable.
2. a) In our opinion, the management has conducted physical verification of inventory at reasonable intervals during the year and no discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.
- (b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, clause 3(ii)(b) of the Order is not applicable.
3. During the year, the company has not made any investments in or has not provided any guarantee or security or has not granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. So, clause is not applicable.
4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investment, guarantees and security made.
5. The Company has not accepted deposit from the public under section 73 to 76 or any other relevant Provision of the Companies Act, 2013.
6. There is not required to maintain books of accounts prescribed by the Central Government of maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013.
7. (a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues like provident fund, employees' state insurance, income-tax, sale tax, customs tax/wealth-tax, service tax, excise duty/ cess and other statutory dues, if any applicable to the company.
- (b) According to the records of the Company, there are no dues of sale tax, income tax, customs tax/wealth-tax, and service tax, excise duty/cess that have not been deposited on account of any dispute.
8. There are no transactions which are not recorded in the accounts have been disclosed or surrendered before the tax authorities as income during the year.

9. a) Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institution and banks. Company has not raised any funds through debentures.

(b) According to the information and explanations given to us the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company hasn't obtained any term loans.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(f) of the Order is not applicable.

10. The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and the term loans not raised during the year. The company has not made any private placement or preferential allotment of shares or convertible debentures (fully, partially or optionally convertible) during the year.

11. (a) No fraud by the Company or on the Company by its officers or employees has been noticed or reported during the year.

(b) 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.

(c) There are no whistle-blower complaints received by the Company during the year.

12. The Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

13. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. In our opinion and based on our examination, the Company does not have an internal audit system and is required to have an internal audit system as per provisions of the Companies Act 2013.

15. In our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

17. The Company has incurred cash losses of Rs. 5,43,275 in the current financial year and during immediately preceding financial year.

18. There has been resignation of the statutory auditors of the Company during the year.

19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. The Section 135 of the Companies Act, 2013 with regards to Corporate Social Responsibility are not applicable to the Company. Accordingly, clause 3(xx) of the Order is not applicable.

21. Qualifications or adverse remarks by the respective auditors in the Companies (Auditor`s Report) Order (CARO) reports of the companies included in the consolidated financial statements is not applicable.

<p>FOR SRPK & Co. CHARTERED ACCOUNTANTS (Firm Registration No. 07488C)</p>	
<p>Place: New Delhi Dated: 20/08/2024 UDIN: 240885728KCVJ08737</p>	<p>? (SANTOSH KUMAR SINHA) PARTNER (M.No.088512)</p>

Annexure B to the Independent Auditor`s Report

With reference to the Annexure B referred to in the Independent Auditor`s Report to the members of the Company on the financial statements for the year ended 31 March 2024 of even date.

Independent Auditor's report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls with reference to financial statements of Fortune Assets Private Limited ('the Company') as of 31 March 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the `Guidance Note`) 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 the Company's business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

our responsibility is to express an opinion on the Company`s internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and both, issued by 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 with reference to financial statements 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 control system with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to Financial Statements

A Company's internal financial controls with reference to financial statements 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 controls with reference to financial statements 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at 31 March 2024, based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.

FOR SRPK & Co.

CHARTERED ACCOUNTANTS

(Firm Registration No. 07488C)

Place: New Delhi

Dated: 20/08/2024

UDIN: 240885728KCVJ08737

?

(SANTOSH KUMAR SINHA)

PARTNER (M.No.088512)

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	101	101
Reserves and surplus	169.35	174.78
Total shareholders' funds	270.35	275.78
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	58,027.2	58,027.2
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	58,027.2	58,027.2
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	0	0
Other current liabilities	3.4	0.85
Short-term provisions	0.8	0.65
Total current liabilities	4.2	1.5
Total equity and liabilities	58,301.75	58,304.48
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	0	0
Intangible assets	0	0
Total fixed assets	0	0
Non-current investments	0	0
Long-term loans and advances	0	0
Other non-current assets	0.21	0.2
Total non-current assets	0.21	0.2
Current assets [Abstract]		
Current investments	0	0
Inventories	57,983.91	57,983.91
Trade receivables	0	0
Cash and bank balances	0.74	0.85
Short-term loans and advances	316.89	319.52
Other current assets	0	0
Total current assets	58,301.54	58,304.28
Total assets	58,301.75	58,304.48

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	HIMANSHU	SANJAY
Middle name of director		KUMAR
Last name of director	GARG	JHA
Designation of director	Director	Director
Director identification number of director	08055616	07792067
Date of signing of financial statements by director	20/08/2024	20/08/2024

[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
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	-5.43	0.57
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	0	0
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0	0
Adjustments for unrealised foreign exchange losses gains	0	0
Adjustments for dividend income	0	0
Adjustments for share-based payments	0	0
Other adjustments for which cash effects are investing or financing cash flow	0	0
Other adjustments to reconcile profit (loss)	0	0
Other adjustments for non-cash items	2.63	-296.03
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0	0
Total adjustments to profit (loss)	2.63	-296.03
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	0	0
Adjustments for decrease (increase) in trade receivables	0	0
Adjustments for decrease (increase) in other current assets	0	0
Adjustments for increase (decrease) in trade payables	0	0
Adjustments for increase (decrease) in other current liabilities	2.55	0
Adjustments for provisions	0.15	0.5
Total adjustments for working capital	2.7	0.5
Total adjustments for reconcile profit (loss)	5.33	-295.53
Net cash flows from (used in) operations	-0.1	-294.96
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	-0.1	-294.96
Net cash flows from (used in) operating activities	-0.1	-294.96
Cash flows from used in investing activities [Abstract]		
Other cash receipts from sales of equity or debt instruments of other entities	0	0
Proceeds from sales of tangible assets	0	0
Purchase of tangible assets	0	0
Interest received	0	0
Net cash flows from (used in) investing activities before extraordinary items	0	0
Net cash flows from (used in) investing activities	0	0
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	0	0
Interest paid	0	0
Net cash flows from (used in) financing activities before extraordinary items	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.1	-294.96
Effect of exchange rate changes on cash and cash equivalents [Abstract]		
Effect of exchange rate changes on cash and cash equivalents	(A) -0.02	(B) 0.01
Net increase (decrease) in cash and cash equivalents	-0.12	-294.95
Cash and cash equivalents cash flow statement at end of period	0.74	0.86

Footnotes

(A) Adjustment (0.02)

(B) Adjustment +0.01

[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]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]				
	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	ASPOLIGHT VANIJYA PVT.LTD.	ASPOLIGHT VANIJYA PVT.LTD.	DISHANK ESTATE MANAGEMENT PRIVATE LIMITED	DISHANK ESTATE MANAGEMENT PRIVATE LIMITED
CIN of shareholder	U51109WB1995PTC068584	U51109WB1995PTC068584	U45201DL1996PTC080732	U45201DL1996PTC080732
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,84,800	[shares] 4,84,800	[shares] 2,62,600	[shares] 2,62,600
Percentage of shareholding in company	48.00%	48.00%	26.00%	26.00%

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]	
	Shareholder 3 [Member]	
Name of shareholder [Axis]		
	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
Name of shareholder	RG PROMOTERS PRIVATE LIMITED	RG PROMOTERS PRIVATE LIMITED
CIN of shareholder	U70101DL2005PTC135051	U70101DL2005PTC135051
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,62,600	[shares] 2,62,600
Percentage of shareholding in company	26.00%	26.00%

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	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]				
Number of shares authorised	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
Value of shares authorised	101	101	101	101
Number of shares issued	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
Value of shares issued	101	101	101	101
Number of shares subscribed and fully paid	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
Value of shares subscribed and fully paid	101	101	101	101
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
Total value of shares subscribed	101	101	101	101
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
Value of shares called	101	101	101	101
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	101	101	101	101
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000	[shares] 10,10,000
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	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	101	101	101	101
Rights preferences and restrictions attaching to class of share capital	-	-	-	-
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	-	-	-	-
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Terms and conditions of shares pending allotment	-	-	-	-
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	-	-	-	-
Over due period for which application money is pending prior to allotment of shares	-	-	-	-
Reason for over due period for which application money is pending prior to allotment of shares	-	-	-	-

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 1 [Member]	
	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] 10,10,000	[shares] 10,10,000
Value of shares authorised	101	101
Number of shares issued	[shares] 10,10,000	[shares] 10,10,000
Value of shares issued	101	101
Number of shares subscribed and fully paid	[shares] 10,10,000	[shares] 10,10,000
Value of shares subscribed and fully paid	101	101
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 10,10,000	[shares] 10,10,000
Total value of shares subscribed	101	101
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,10,000	[shares] 10,10,000
Value of shares called	101	101
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	101	101
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
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 10,10,000	[shares] 10,10,000
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
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	101	101
Rights preferences and restrictions attaching to class of share capital	-	-
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	-	-
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Terms and conditions of shares pending allotment	-	-
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	-	-
Over due period for which application money is pending prior to allotment of shares	-	-
Reason for over due period for which application money is pending prior to allotment of shares	-	-

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
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Whether money raised from public offering during year	No	No

[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]		Other reserves [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
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-5.43	0.57	-5.43	0.57
Other additions to reserves	0	0	0	0
Total additions to reserves	-5.43	0.57	-5.43	0.57
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	-0.01	0	-0.01
Total deductions to reserves	0	-0.01	0	-0.01
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0	0	0
Interim preferred dividend appropriation	0	0	0	0
Interim special dividend appropriation	0	0	0	0
Total interim dividend appropriation	0	0	0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0	0	0
Final preferred dividend appropriation	0	0	0	0
Final special dividend appropriation	0	0	0	0
Total final dividend appropriation	0	0	0	0
Total dividend appropriation	0	0	0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0	0	0
Preferred dividend tax appropriation	0	0	0	0
Total dividend tax appropriation	0	0	0	0
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	-5.43	0.58	-5.43	0.58
Reserves at end of period	169.35	174.78	169.35	174.78
Description of nature and purpose of other reserves/funds	-	-	-	-
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	-	-	-	-

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	General reserve [Member]	
	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	-5.43	0.57
Other additions to reserves	0	0
Total additions to reserves	-5.43	0.57
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	(A) -0.01
Total deductions to reserves	0	-0.01
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
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	-5.43	0.58
Reserves at end of period	169.35	174.78
Description of nature and purpose of other reserves/funds	-	-
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0
Disclosure of details of transfer to capital redemption reserve on account of company purchases of own shares	-	-

Footnotes

(A) Adjustment (0.01)

[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]			
	Other loans and advances [Member]		Other loans and advances, others [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	58,027.2	58,027.2	58,027.2	58,027.2
Nature of security [Abstract]				
Nature of security	Interest Payable but not due (Rohini Mall)* Pridhvi assets Reconstruction & Securitisation Co.*	Interest Payable but not due (Rohini Mall)* Pridhvi assets Reconstruction & Securitisation Co.*	Interest Payable but not due (Rohini Mall)* Pridhvi assets Reconstruction & Securitisation Co.*	Interest Payable but not due (Rohini Mall)* Pridhvi assets Reconstruction & Securitisation Co.*
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	-	-	-	-
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	-	-	-	-
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

[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]	
	31/03/2024	31/03/2023
Disclosure of tangible assets [Abstract]		
Disclosure of tangible assets [LineItems]		
Reconciliation of changes in tangible assets [Abstract]		
Tangible assets at end of period	0	0

[201100] Notes - Intangible assets

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]	
	Internally generated and other than internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

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	0
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]	Short-term [Member]	
	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	0	0
Provision leave encashment	0	0
Provision pension	0	0
Provision employee insurance scheme	0	0
Provision other employee related liabilities	0	0
Total provisions for employee benefits	0	0
Provision for corporate tax [Abstract]		
Provision for current tax	0	0
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	0	0
Provision for proposed dividend [Abstract]		
Provision for proposed equity dividend [Abstract]		
Provision for proposed equity interim dividend	0	0
Provision for proposed equity final dividend	0	0
Provision for proposed equity special dividend	0	0
Total provision for proposed equity dividend	0	0
Provision for proposed preference dividend [Abstract]		
Provision for proposed preference interim dividend	0	0
Provision for proposed preference final dividend	0	0
Provision for proposed preference special dividend	0	0
Total provision for proposed preference dividend	0	0
Total provision for proposed dividend	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0.8	0.65
Total provisions	0.8	0.65

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]			
	Advance tax [Member]		Tax deducted at source [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	2.92	2.92	2.92	2.92
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2.92	2.92	2.92	2.92
Details of loans and advances to related parties	-	-	TDS receivable	TDS receivable
Nature of other loans and advances	-	-	-	-
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
Loans and advances due by others	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]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
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]	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	313.97	316.6
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	313.97	316.6
Details of loans and advances to related parties	Advance to Parties Advance recoverable in cash or kind	Advance to Parties Advance recoverable in cash or kind
Nature of other loans and advances	-	-
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
Loans and advances due by others	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]		
Loans and advances due by firms in which any director is partner	0	0
Loans and advances due by private companies in which any director is director	0	0
Loans and advances due by private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

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]	
	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]		
Total trade receivables	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]		Stock-in-trade [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	57,983.91	57,983.91	57,983.91	57,983.91
Mode of valuation	-	-	Stock in Trade	Stock in Trade

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
Total other long-term liabilities	0	0
Nature of other provisions	Audit Fee Payable	Audit Fee Payable
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	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	(A) 3.4	(B) 0.85
Total other current liabilities	3.4	0.85
Other non-current assets, others	(C) 0.21	0.2
Total other non-current assets	0.21	0.2
Nature of other non-current assets, others	Security Deposit Rent	Security Deposit Rent
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (35) [See below]	
Accounting policy on inventories [TextBlock]		
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	0.7	0.8
Total balance with banks	0.7	0.8
Cash on hand	0.05	0.06
Others	(D) -0.01	(E) -0.01
Total cash and cash equivalents	0.74	0.85
Total cash and bank balances	0.74	0.85
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Share cash and cash equivalents joint ventures	0	0
Other current assets, others	0	0
Total other current assets	0	0

Footnotes

- (A) Adjustment (0.01)
(B) Adjustment (0.01)
(C) Adjustment +0.01
(D) Adjustment (0.01)
(E) Adjustment (0.01)

Textual information (35)

Disclosure of notes on inventories explanatory [Text Block]

Inventories		
Particulars	As at 31st March, 2024	As at 31st March, 2023
Yes Bank Ltd. - Equity Share(WSAPL)	1.97	1.97
Stock in Trade - Rohini Mall Project*	57,981.94	57,981.94
TOTAL	57,983.91	57,983.91
*Secured Against the (1) Mortgage on `Rohini Mall` situated at Sector-10, Rohini, New Delhi (2) First Mortgage and Charge on entire		
Receivables & Escrow Account (3) Pledge of 100% shares of the company.		
*Pridhvi Asset Reconstruction and Securitization Company Ltd. (PARAS) in its capacity as trustee of PARAS- FAPL- 118 Trust has Further assigned the rights, title and interests in financial assistances granted to `Fortune Assets Private Limited.` in favour of Edelweiss Asset Reconstruction Company Ltd. (EARC) executed on April 03, 2023.		
EARC, pursuant to the provisions of SARFAEI Act, has taken over the physical possession of the `Rohin Mall` on		
17.5.2024		

[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]		
Other commitments	0	0
Total commitments	0	0
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
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Percentage of proposed dividend	0.00%	0.00%
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	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
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	270.35	275.78
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
Number of shareholders to whom shares are allotted under private placement during period	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 (36) [See below]	Textual information (37) [See below]

Textual information (36)

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

FORTUNE ASSETS PRIVATE LIMITED

Summary of significant accounting policies and other explanatory information for the year ended 31 March 2024

1. Corporate Information

Fortune Assets Private Limited (the Company) is a Private Company, incorporated in India under the provisions of the Companies Act, 1956 ('the Act') on 07th November, 2008 having registered office at Ahmedabad(Gujarat) and CIN No. U45202GJ2008PTC055380. The Company is engaged in development of real estate project and the other related and ancillary activities.

Basis for preparation

The financial statements of the Company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

1.1 Summary of significant accounting policies

a. Use of estimates

The preparation of financial statements are in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

1. Revenue from Dividend:

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date.

2. Revenue from Interest:

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

3. Revenue from Capital Gain/Loss:

Any gain or loss on sale of investments is recognized when such investments are sold/disposed off/ switched over.

c. Events occurring after the balance sheet date

Impact of events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date are adjusted to respective assets and liabilities.

d. Investments

1. Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as non-current investments.

2. On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Any interest paid on the borrowings for such specific investments are capitalized to the extent of interest accrued up to the date of Balance Sheet or actually paid up to the date the loan is repaid.

3. Current investments are carried in the financial statements at cost an individual investment basis. Non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

e. Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

f. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares

g. Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. 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.

Where the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

h. Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

i. Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

j. Impairment of assets

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

k. Tangible fixed assets

Fixed assets are carried at cost of acquisition less accumulated depreciation. Costs comprises of all expenses incurred to bring the assets to its present location and condition including attributable interest and financial cost till such assets are ready for its intended use. Depreciation is been provided as per the written down value (WDV) at the rates arrived on the basis of the useful lives and as prescribed under Part C of Schedule II of the Companies Act 2013. The Company has used the following useful lives to arrive at the depreciation rates:

Description of asset:	Estimated life:
Computers	3 Years
Office Equipment's	5 Years
Motor Vehicles	8 Years

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

l. Borrowing Cost

Borrowing Costs are the interest and other costs incurred by an enterprise in relation to the borrowing of funds. These costs may include Interest and commitment charges on bank borrowings and other short term and long term borrowings. Amortization of discounts or premiums pertaining to borrowings. Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest cost.

Textual information (37)

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

Corporate Information

Fortune Assets Private Limited (the Company) is a Private Company, incorporated in India under the provisions of the Companies Act, 1956 ('the Act') on 07th November, 2008 having registered office at Ahmedabad(Gujarat) and CIN No. U45202GJ2008PTC055380. The Company is engaged in development of real estate project and the other related and ancillary activities.

Basis for preparation

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Summary of significant accounting policies

Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue from Dividend :

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date.

Revenue from Interest:

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

Revenue from Capital Gain/Loss:

Any gain or loss on sale of investments is recognized when such investments are sold/disposed off/ switched over.

Events occurring after the balance sheet date

Impact of events occurring after the balance sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the balance sheet date are adjusted to respective assets and liabilities .

Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as non-current investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Any interest paid on the borrowings for such specific investments are capitalized to the extent of interest accrued up to the date of Balance Sheet or actually paid up to the date the loan is repaid.

Current investments are carried in the financial statements at cost an individual investment basis. Non-current investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

Income taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the Company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the Guidance Note on Accounting for Credit Available in respect of Minimum Alternative Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent the company does not have convincing evidence that it will pay normal tax during the specified period.

Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares

Provisions

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. 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.

Where the Company expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of profit and loss net of any reimbursement.

Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Impairment of assets

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

Tangible fixed assets

Fixed assets are carried at cost of acquisition less accumulated depreciation. Costs comprises of all expenses incurred to bring the assets to its present location and condition including attributable interest and financial cost till such assets are ready for its intended use. Depreciation is been

provided as per the written down value (WDV) at the rates arrived on the basis of the useful lives and as prescribed under Part C of Schedule II of the Companies Act 2013. The Company has used the following useful lives to arrive at the depreciation rates:

Description of asset:	Estimated life:
Computers	3 Years
Office Equipment's	5 Years
Motor Vehicles	8 Years

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Borrowing Cost

Borrowing Costs are the interest and other costs incurred by an enterprise in relation to the borrowing of funds. These costs may include Interest and commitment charges on bank borrowings and other short term and long term borrowings. Amortization of discounts or premiums pertaining to borrowings. Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest cost.

[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]		

[201600] Notes - Related party

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 (38) [See below]	
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

Textual information (38)

Disclosure of notes on related party explanatory [Text Block]

Note- 26		
Related Party Disclosures:		
In accordance with the requirements of accounting standards (AS) - 18 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified and certified by the management are given below:		
Names of the related parties irrespective of whether transactions have occurred or not:		
Directors and Key Management Personnel		
1. Mr. Himanshu Garg (Director)		
2. Mr. Sanjay Jha (Director)		
Related party transactions and balances outstanding		
No Transaction with related parties entered during the year.		

[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]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[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]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0
Diluted weighted average shares	[shares] 0	[shares] 0
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-5.43	0.57
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-5.43	0.57

[202800] Notes - Subsidiary information

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

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[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, other	0	0
Total deferred tax assets	0	0
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	0	0
Total deferred tax liabilities	0	0

[202400] Notes - Investments in associates

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

	01/04/2023 to 31/03/2024
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No

[202500] Notes - Financial reporting of interests in joint ventures

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

	01/04/2023 to 31/03/2024
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

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

	31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	0.74	0.86
Other differences to cash and cash equivalents in statement of cash flows	0	0.01
Total cash and cash equivalents	0.74	0.85

[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	0	0
Revenue from sale of services	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Other income	0	1.18
Total revenue	0	1.18
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	0	0
Total depreciation, depletion and amortisation expense	0	0
CSR expenditure	0	0
Other expenses	5.43	0.61
Total expenses	5.43	0.61
Total profit before prior period items, exceptional items, extraordinary items and tax	-5.43	0.57
Total profit before extraordinary items and tax	-5.43	0.57
Total profit before tax	-5.43	0.57
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	-5.43	0.57
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	-5.43	0.57
Profit (loss) of minority interest	0	0
Share of profit (loss) of associates	0	0
Total profit (loss) for period	-5.43	0.57
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -0.54	[INR/shares] 0.06
Diluted earnings per equity share	[INR/shares] -0.54	[INR/shares] 0.06
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

[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	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Other allowances deductions on revenue from sale of services	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on other current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Net gain/loss on sale of long-term investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, long-term	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Interest on income tax refund	0	1.18
Miscellaneous other non-operating income	0	0
Total other non-operating income	0	1.18
Total other income	0	1.18
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	0	0
Interest expense long-term loans, others	0	0
Total interest expense long-term loans	0	0
Total interest expense	0	0
Other borrowing costs	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0

Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	0	0
Total contribution to provident and other funds	0	0
Total employee benefit expense	0	0
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	1	0.1
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0.18	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0.18	0
Electricity expenses	0	0
Legal professional charges	3.96	0
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value long-term investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.15	0.5
Total payments to auditor	0.15	0.5
Miscellaneous expenses	(A) 0.14	(B) 0.01
Total other expenses	5.43	0.61
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

(A) Fuel (Diesel) Expense Roc Filing Fees

(B) Fuel (Diesel) Expense Roc Filing Fees Adjustment 0.01

[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 stock-in-trade	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[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 (39) [See below]	Refer attached Auditor's Report

Textual information (39)

Disclosure of revenue explanatory [Text Block]

b. Revenue recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

1. Revenue from Dividend:

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date.

2. Revenue from Interest:

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

3. Revenue from Capital Gain/Loss:

Any gain or loss on sale of investments is recognized when such investments are sold/disposed off/ switched over.

[202200] Notes - Effects of changes in foreign exchange rates

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

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

[300700] Notes - Key managerial personnels and directors remuneration and other information

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)

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

Key managerial personnels and directors [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	SANJAY KUMAR JHA	HIMANSHU GARG
Director identification number of key managerial personnel or director	07792067	08055616
Date of birth of key managerial personnel or director	07/07/1975	01/09/1994
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Perquisites key managerial personnel or director	0	0
Profits in lieu of salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Sitting fees key managerial personnel or director	0	0
Stock option key managerial personnel or director	0	0
Sweat equity key managerial personnel or director	0	0
Commission as percentage of profit key managerial personnel or director	0	0
Other commission key managerial personnel or director	0	0
Other compensation key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0
Ceiling as per act key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0