CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Corporate identity number	U52590DL2016PTC290712	
Permanent account number of entity	AAGCC3519B	
Address of registered office of company	KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR BERI, NEW DELHI South West Delhi DL 110074 IN	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	99	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/09/2023	
Period covered by financial statements	2022-23	2021-22
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

Disclosure of principal product or services [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	S1
	01/04/2022 to 31/03/2023
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9965
Description of product or service category	Textual information (1) [See below]
Turnover of product or service category	1,10,03,928.83
Highest turnover contributing product or service (ITC 8 digit) code	99651190
Description of product or service	Other road transport services of freight n.e.c
Turnover of highest contributing product or service	1,10,03,928.83

Textual information (1)

Description of product or service category

The Company has determined its business segment as Transportation (Shipment Delivery, technology enabled E-commerce Logistics services). Since the company is in the business of Transportation and Distribution (Shipment Delivery, technology enabled E-commerce Logistics services) segment, there are no other primary reportable segment.

[400400] Disclosures - Directors report

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

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	D1	D2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	ANUPAM	SHAILESH
Last name of director	KUMARI	KUMAR
Designation of director	Director	Director
Director identification number of director	08528473	07394595
Date of signing board report	25/09/2023	25/09/2023

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	AS PER ATTACHMENT
Disclosure relating to amounts if any which is proposed to carry to any reserves	AS PER ATTACHMENT
Disclosures relating to amount recommended to be paid as dividend	AS PER ATTACHMENT
Details regarding energy conservation	AS PER ATTACHMENT
Details regarding technology absorption	AS PER ATTACHMENT
Details regarding foreign exchange earnings and outgo	AS PER ATTACHMENT
Disclosures in director’s responsibility statement	AS PER ATTACHMENT
Details of material changes and commitment occurred during period affecting financial position of company	AS PER ATTACHMENT
Particulars of loans guarantee investment under section 186 [TextBlock]	AS PER ATTACHMENT
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	AS PER ATTACHMENT
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
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	AS ATTACHED
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	AS ATTACHED
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	AS ATTACHED
Disclosure of statement on development and implementation of risk management policy [TextBlock]	AS ATTACHED
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	AS ATTACHED
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	A S ATTACHED
Disclosure of change in nature of business [TextBlock]	A S ATTACHED
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	A S ATTACHED
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	A S ATTACHED
Details relating to deposits covered under chapter v of companies act [TextBlock]	A S ATTACHED
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	A S ATTACHED

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	AS ATTACHED
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	AS ATTACHED
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	AS ATTACHED
Number of meetings of board	10

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members ,

Creativity At Best Technologies Private Limited

Your directors have pleasure in presenting the 7thAnnual Report together with the Audited Statement of Accounts of your Company for the Year ended March 31, 2023.

1. Financial Results:

The Company's financial performance, for the year ended March 31, 2023:

(Rs. in Thousands except EPS)

Particulars	Year ended 31st March 2023	Year ended 31st March 2022
Turnover	2,494,363.74	1,591,400.76
Other Income	3,702.03	807.07
Profit Before Tax	11,003.93	79,726.61
Less: Current Tax	2,564.66	20,776.88
Deferred Tax	(205.24)	(635.77)

Profit for The Year	8,644.51	59,585.50
Add: Balance in Profit and Loss Account	112,593.02	53,007.52
Sub Total	121,237.53	112,593.02

2. Financial Review/ State of affairs of the Company:

The Company is engaged in the business of Transport and storage, Postal & Courier activities, ecommerce business solution and services related to sale, purchase in retail trade of various products such as general merchandise and services through e-commerce. There has been no change in the business of the Company during the financial year ended March 31, 2023. It is imperative that affair of our Company are managed in a fair and transparent manner. This is vital to gain and retain the trust of our stakeholders. During the year under review, your Company has reported an expected performance this year.

The highlights of the Company's performance are as under: -

(a) Revenue from operations increased by 902,962.98 thousand from Rs. 1,591,400.76 thousand to Rs. 2,494,363.74 thousand .

(b) Net Profit for the year decreased by Rs. 50,940.99 thousand from Rs. 59,585.50 thousand to Rs. 8,644.51 thousand due to expansion of business .

(c) Earnings per share for the year decreased by 92.62 from Rs. 108.34 to Rs. 15.72.

Your Directors are optimistic about company's business and hopeful of better performance with increased revenue in next year.

3. Disclosure about the issue and allotment of the equity shares by the Company:

As on March 31, 2023, the authorized share capital of the Company was ? 10,000,000, consisting of 1,000,000 equity shares of ?10/- each; and the issued and paid-up share capital was ? 5,500,000, consisting of 550,000 equity shares of ?10/- each. There was no public issue, rights issue, bonus issue or preferential issue etc. during the year.

4. Web Link of Annual Return, if any:

Pursuant to Section 134(3) (a) and Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return as on 31st March, 2023 in Form No. MGT-7 is available on the Company's website and can be accessed at the web-link: www.cabtechnologies.com .

5. Board of Directors:

a) Directors and Key Managerial Personnel

During the year under review, the provisions of Section 203 of the Companies Act , 2013 with respect to appointment of Key Managerial Personnel (KMP) is not applicable to the Company. However, there is no change in the composition of Board of Directors.

The Following board members continues to be the Directors of the company:

1. Mr. Shailesh Kumar (DIN: 07394595)

2. Mrs. Anupam Kumari (DIN: 08528473)

b) Declaration by an Independent Director(s) and re-appointment, if any

As per the provisions of Section 149(4) of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, the Company is not required to appoint any Independent Director on the Board of the Company.

c) Number of Meetings of the Board of Directors

Ten Board Meetings were held during the Financial Year ended March 31, 2023 i.e. May 09, 2022, August 28, 2022, August 30, 2022, September 22, 2022, October 01, 2022, October 06, 2022, January 27, 2023, February 13, 2023, February 15, 2023 and March 11, 2023 .The maximum gap between any two Board Meetings was less than 120 days.

The names of members of the Board, their attendance at the Board Meetings are as under:

Name of Directors	Number of Meetings attended/ Total Meetings held during the F.Y. 2022-23
Mr. SHAILESH KUMAR	10/10
Mrs. ANUPAM KUMARI	10/10

6. Directors' Responsibility Statement:

Pursuant to the requirement under Section 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed:

a) In the preparation of the annual accounts for the year ended March 31, 2023, the applicable accounting standards read with requirements set out under Schedule III to the Act, have 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, 2023 and of the profit 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.

e) The Company being unlisted, sub clause (e) of section 134(3) of the Companies Act, 2013 pertaining to laying down of internal financial controls is not applicable to the Company.

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.

7. Details of Fraud Report by Auditor:

As per Independent Auditors' report, no fraud u/s 143(12) has been reported during the year under review.

8. Statutory Auditors:

The Statutory Auditors, M/s GNP MARKS & CO . , Chartered Accountants, who retire at the ensuing Annual General Meeting, offers himself for re-appointment as Statutory Auditor for next 5 years. It is proposed to appoint M/s GNP MARKS & CO ., Chartered Accountants, Delhi (Firm Registration No. ABIFM1426D) who have given their consent vide letter dated 30th September, 2023 that their appointment, if made, will be in accordance with the provisions of the Companies Act, 2013 and Rule 4 of the Companies (Audit and Auditors) Rules 2014 and that the firm is not disqualified from being appointed as Statutory Auditors of the company in terms of the Companies Act, 2013.

The Board of Directors recommends the appointment of M/s GNP MARKS & CO ., Chartered Accountants, Delhi (Firm Registration No . ABIFM1426D) as the Statutory Auditors of the Company for the year 2023 to 2028.

9. Secretarial Auditor:

The provisions relating to Secretarial Audit under the Companies Act, 2013, are not applicable to the Company.

10. Board's Comment on the Auditors' Report:

The Auditors' Report on the financial statements of the Company for the financial year ended 31st March, 2023 does not contain any reservation, qualification or adverse remark.

11. Audit & Nomination & Remuneration Committee:

In accordance with the provisions of the Companies Act, 2013, the Company is not required to constitute the Audit Committee and Nomination & Remuneration Committee, during the year under review.

12. Particulars of loans, guarantees or investments under Section 186:

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

13. Contracts and Arrangements with Related Parties:

All related party transactions that were entered into during the financial year ended March 31, 2023 were on an arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted.

Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is not required. However, the disclosure of transactions with related party for the year, as per Accounting Standard -18 Related Party Disclosures is given in Note no. 2.20 to the Balance Sheet as on March 31, 2023.

14.Dividend:

No Dividend was declared for the current financial year in order to conserve profits incurred by the Company.

15. Transfer to Reserve:

No amount was transferred to the reserves during the financial year ended March 31, 2023.

16. Material Changes and Commitments, if any, affecting the financial position of the Company occurred between at the end of the financial year dated March 31, 2023 and the date of the report:

No material changes and commitments affecting the financial position of the Company occurred after the closure of the financial year under review.

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

A. Conservation of Energy, Technology Absorption:

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

B. Foreign Exchange Earnings & Outgo:

The Company had no foreign exchange earnings and outgo during the year .

18. Risk Management Policy:

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time. These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

19. Corporate Social Responsibility (CSR):

The provisions related to Corporate Social Responsibility are applicable on the company as

per Section 135 of the Companies Act, 2013.

20. Details of Subsidiary, Joint Venture or Associate Companies:

The Company does not have any Subsidiary, Joint Venture or Associate Company.

21. Deposits:

The Board states that no disclosure or reporting was required in respect of the details relating to deposits covered under Chapter V of the Act as there were no deposits during the financial year 2022-23.

22. Loan from Directors:

The Company has outstanding loan of Rs. 15,787.933 thousand from Mr. Shailesh Kumar, Director of the Company as on March 31, 2023. The details of the Loan have been given below:

S. No.	Name of the Director	Amount taken as Loan (Rs. in Thousand)
1.	Outstanding Loan from Mr. Shailesh Kumar, Director of the Company as on March 31, 2022	29,831.447
2.	Loan Taken from Mr. Shailesh Kumar, during the year 2022- 23	52,927.060
3.	Loan paid to Mr. Shailesh Kumar during the year 2022- 23	66,970.574

Total Outstanding	15,787.933

23. Details of Significant and Material Orders Passed by the Regulators, Courts and Tribunals:

No significant and material order has been passed by the regulators, courts, tribunals impacting the going concern status and Company's operations in future.

24. Internal Financial Controls:

The Company has maintained adequate financial control system, commensurate with the size, scale and complexity of its operations and ensures compliance with various policies, practices and statutes in keeping with the organization's pace of growth and increasing complexity of operations.

25. Cost Record:

The provision of Cost audit as per section 148 doesn't applicable on the Company.

26. Disclosure Under Sexual Harassment of Women At Workplace (Prevention, Prohibition And Redressal) Act, 2013:

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 ('Act') and rules made there under, your Company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

27. Disclosure on Establishment of Vigil Mechanism:

Your Company believes in promoting a fair, transparent, ethical and professional work environment. The Board of Directors of the Company pursuant to the provisions of Section 177 of the Companies Act, 2013 has framed "Whistle Blower Policy" for Directors and employees of the Company for reporting their genuine concerns or grievances or cases of actual or suspected fraud or violation of the Company's Code of Conduct and Ethics Policy.

28. Particulars of Employees:

None of the employees who have worked throughout the year or a part of the financial year were getting remuneration in excess of the threshold mentioned under Section 197(12) of the Act read with rule 5(2) of Companies (Appointment and Remuneration) Rules, 2014.

29. Disclosures and Confirmations:

ï¿½ Company has not changed its nature of business during the financial year 2022-23.

ï¿½ Company has complied with Secretarial Standard as applicable (SS- 1 and SS-2) during the financial year. All other details as per secretarial standard are provided elsewhere in the Board Report.

ï¿½ Company has not granted commission to any director. All remuneration paid to directors and all other payments are provided in the financial statement in the related party transactions.

ï¿½ The Company has included the information which is to be reported. In case of information not reported, it may be presumed that same is not applicable and hence not reported.

30. Acknowledgement:

The Board of Directors of the Company wish to place on record, their thanks and appreciation to all workers, staff members, executives, business associates and consultants for their contribution to the operations of the Company. The Directors also place on record their sincere thanks to the shareholders for their continued support, co-operation and confidence in the Management of the Company.

By order of the board

For CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

Shailesh Kumar Anupam Kumari

Director Director

DIN : 07394595 DIN: 08528473

Date : 25/09/2023

Place : New Delhi

[400200] Disclosures - Auditors report

Details regarding auditors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	A1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	GNP MARKS & Co.
Name of auditor signing report	Rakesh Kumar Choudhary
Firms registration number of audit firm	031203N
Membership number of auditor	544494
Address of auditors	Plot No. 116, Laxmi Nagar Delhi 110092
Permanent account number of auditor or auditor's firm	AANFJ0637M
SRN of form ADT-1	G76136449
Date of signing audit report by auditors	25/09/2023
Date of signing of balance sheet by auditors	25/09/2023

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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2022 to 31/03/2023
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	A S P E R ATTACHED
Disclosure relating to quantitative details of fixed assets	A S P E R ATTACHED
Disclosure relating to physical verification and material discrepancies of fixed assets	A S P E R ATTACHED
Disclosure relating to title deeds of immovable properties	A S P E R ATTACHED
Disclosure in auditors report relating to inventories	A S P E R ATTACHED
Disclosure in auditors report relating to loans	A S P E R ATTACHED
Disclosure about loans granted to parties covered under section 189 of companies act	A S P E R ATTACHED
Disclosure relating to terms and conditions of loans granted	A S P E R ATTACHED
Disclosure regarding receipt of loans granted	A S P E R ATTACHED
Disclosure regarding terms of recovery of loans granted	A S P E R ATTACHED
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	A S P E R ATTACHED
Disclosure in auditors report relating to deposits accepted	A S P E R ATTACHED
Disclosure in auditors report relating to maintenance of cost records	A S P E R ATTACHED
Disclosure in auditors report relating to statutory dues [TextBlock]	A S P E R ATTACHED
Disclosure in auditors report relating to default in repayment of financial dues	A S P E R ATTACHED
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	A S P E R ATTACHED
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	A S P E R ATTACHED
Disclosure in auditors report relating to managerial remuneration	A S P E R ATTACHED
Disclosure in auditors report relating to Nidhi Company	A S P E R ATTACHED
Disclosure in auditors report relating to transactions with related parties	A S P E R ATTACHED
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	A S P E R ATTACHED
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	A S P E R ATTACHED
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	A S P E R ATTACHED

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in auditor’s report explanatory [TextBlock]	Textual information (3) [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 (3)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED.

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying standalone financial statements of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED (the "Company"), which comprise the Balance Sheet as at March 31,2023, the Statement of Profit and Loss and Cash Flow Statements for the year ended and the Statement and a summary of significant accounting policies and other explanatory information.

(Hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards)Rules,2015,asamended,and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and loss for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA" s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion there on. In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Management's Responsibilities for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance in accordance with the AS and other 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 the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud orerror.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone 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 inaggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

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

ï¿½ Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ï¿½ Obtain an understanding of internal financial 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 an adequate internal financial controls system in place and the operating effectiveness of such controls.

ï¿½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

ï¿½ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern If we conclude that a material uncertainty. exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ï¿½ Evaluate the overall presentation, structure, and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements 1. As required by the Companies (Auditor's Report) Order, 2023 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, based on our audit 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 Companies so far as it appears from our examination of those books.

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of accounts.

d) In our opinion, the aforesaid standalone financial statements comply with the AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31,2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31,2023 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". 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 the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

h) 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 as amended in our opinion and to the best of our information and according to the explanations given to us:

The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

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

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company and its subsidiary companies incorporated in India.

For GNP MARKS & Co.

Chartered Accountants

(Firm's Registration No. 029556N)

Place: Delhi

Date: 25-09-2023

Rakesh k. Choudhary

Partner

(Membership No. 0544494)

UDIN: 23544494BGVSYA9982

Annexure "A" to the Independent Auditor's Report *

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED.

1. In respect of the Company's fixed assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us on test check basis, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us, we report that the Company does not hold any freehold immovable property, are held in the name of the Company as at the balance sheet date. In respect of immovable properties of land and building that have been taken on lease and disclosed as fixed assets in the financial statements, the lease agreements are in the name of the Company.

2. (a) The Company is a service company, primary providing platform for logistics service using technology. Accordingly, it does hold nominal physical inventories and management has conducted physical verification in respect of such inventories at reasonable intervals and no material discrepancy found.

(b) According to the information and explanations given to us, the records examined by us, we report that the Company has taken bill discounted facilities up toRs. 30 Cr. from ICICI Bank against Invoices and other current assets. In addition to this the company has also taken LAP of Rs.16.50 Cr against leasehold properties and some unsecured loans from different financial institutions and banks. We have also observed that the Company has disclosed all financial facilities in financial statements and filing returns or statements that are in agreed with books of accounts of the company.

3. (a) According to information and explanation given to us, the company has granted some amount of loan, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register required under section 189 of the Companies Act, 2013 and specific disclosure made in financials to which the provision of the act.

3. (b) In our opinion and according to information and explanation given to us, the company has granted loans or made investments and specific disclosure made in financials to which the provision of section 185 and 186 of the Companies Act, 2013.

4. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

5. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

6. In respect of statutory dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company however we have observed that slightly delayed in deposit of Tax specially goods and service tax (GST) with the appropriate authorities and we recommended to the management to comply the provisions and deposit the taxes on time with appropriate authority.

(b) According to the information and explanations given to us, company is regularly depositing undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2023, However we have found that the company has made delayed some times in depositing statutory Dues but as explained by management such default occurred due to current market scenario, fund crunch etc. and such delayed will not be repeat in future.

(c) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which were in arrears as at 31st March 2023 for a period of more than six months for the date of the become payables Except as discloses in financial statements.

(d) In our opinion and according to the information and explanations given to us, the company has no outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.

(e) In our opinion and according to the explains given us, the Company has not default in repayment of dues to financial institutions and banks. The Company does not have any loans or borrowing from government or debenture holders during the period.

7. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.

8. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

9. The company is a private limited company and hence provision of section 197 read with schedule V of the companies Act are not applicable. Accordingly, paragraph 3(xi) of the order is not applicable.

10. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.

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

12. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.

13. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

14. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For GNP MARKS & Co.

Chartered Accountants

(Firm's Registration No. 029556N)

Place: Delhi

Date: 25-09-2023

Rakesh k. Choudhary

Partner

(Membership No. 0544494)

UDIN: 23544494BGVSYA9982

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED .

Report on the internal financial controls over financial reporting under clause (i) of sub - section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED ("the Company") as at March 31, 2023, 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 board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' responsibility

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

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

Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

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

Opinion

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

For GNP MARKS & Co.

Chartered Accountants

(Firm's Registration No. 029556N)

Place: Delhi

Date: 25-09-2023

Rakesh k. Choudhary

Partner

(Membership No. 0544494)

UDIN: 23544494BGVSYA9982

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
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 INR

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	55,00,000	55,00,000
Reserves and surplus	12,12,37,523.56	11,25,93,014.71
Total shareholders' funds	12,67,37,523.56	11,80,93,014.71
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	18,95,24,135.91	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	18,95,24,135.91	0
Current liabilities [Abstract]		
Short-term borrowings	41,93,01,729.15	13,51,67,157.72
Trade payables	4,51,84,496.65	1,22,85,148.8
Other current liabilities	24,16,28,410.41	13,76,74,978.46
Short-term provisions	2,06,53,784.25	2,47,84,811.34
Total current liabilities	72,67,68,420.46	30,99,12,096.32
Total equity and liabilities	104,30,30,079.93	42,80,05,111.03
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	30,68,30,084.87	77,01,155.57
Intangible assets	49,665.33	57,253.42
Total fixed assets	30,68,79,750.2	77,58,408.99
Non-current investments	12,46,31,176	0
Deferred tax assets (net)	7,19,672	5,14,435
Long-term loans and advances	0	0
Other non-current assets	0	0
Total non-current assets	43,22,30,598.2	82,72,843.99
Current assets [Abstract]		
Current investments	0	0
Inventories	15,34,18,301	6,08,32,288
Trade receivables	30,18,22,828.08	19,48,45,266.31
Cash and bank balances	1,11,14,879.09	6,90,81,745
Short-term loans and advances	1,18,74,316.63	38,83,306.53
Other current assets	13,25,69,156.93	9,10,89,661.2
Total current assets	61,07,99,481.73	41,97,32,267.04
Total assets	104,30,30,079.93	42,80,05,111.03

[400300] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	D1	D2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	ANUPAM	SHAILESH
Last name of director	KUMARI	KUMAR
Designation of director	Director	Director
Director identification number of director	08528473	07394595
Date of signing of financial statements by director	25/09/2023	25/09/2023

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	3,94,92,003.01	7,97,26,608.71
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	76,69,517.94	31,08,551.48
Other adjustments to reconcile profit (loss)	(A) -2,84,88,069.22	0
Other adjustments for non-cash items	1,70,70,081.67	-1,97,87,030
Total adjustments to profit (loss)	-37,48,469.61	-1,66,78,478.52
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in other current assets	-27,53,20,633.91	-14,73,43,760
Adjustments for increase (decrease) in other current liabilities	41,68,56,340.68	12,60,22,011.29
Total adjustments for working capital	14,15,35,706.77	-2,13,21,748.71
Total adjustments for reconcile profit (loss)	13,77,87,237.16	-3,80,00,227.23
Net cash flows from (used in) operations	17,72,79,240.17	4,17,26,381.48
Net cash flows from (used in) operating activities before extraordinary items	17,72,79,240.17	4,17,26,381.48
Net cash flows from (used in) operating activities	17,72,79,240.17	4,17,26,381.48
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	29,40,564	0
Purchase of tangible assets	30,97,31,430.13	45,52,350
Other inflows (outflows) of cash	-9,83,44,630	-2,22,04,520
Net cash flows from (used in) investing activities before extraordinary items	-40,51,35,496.13	-2,67,56,870
Net cash flows from (used in) investing activities	-40,51,35,496.13	-2,67,56,870
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	0	0
Proceeds from borrowings	18,95,24,135.91	0
Interest paid	-37,02,033.87	-8,04,000
Other inflows (outflows) of cash	-2,33,36,779.73	-17,94,621.48
Net cash flows from (used in) financing activities before extraordinary items	16,98,89,390.05	-9,90,621.48
Net cash flows from (used in) financing activities	16,98,89,390.05	-9,90,621.48
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-5,79,66,865.91	1,39,78,890
Net increase (decrease) in cash and cash equivalents	-5,79,66,865.91	1,39,78,890
Cash and cash equivalents cash flow statement at end of period	1,11,14,879.09	6,90,81,745

Footnotes

(A) Extraordianry Items

[200100] Notes - Share capital

Disclosure of shareholding more than five per cent in company [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of 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	SHAILESH KUMAR	SHAILESH KUMAR	ANUPAM KUMARI	ANUPAM KUMARI
PAN of shareholder	CXGPK1739P	CXGPK1739P	GNIPK2892M	GNIPK2892M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,95,000	[shares] 4,95,000	[shares] 55,000	[shares] 55,000
Percentage of shareholding in company	90.00%	90.00%	10.00%	10.00%

Disclosure of classes of share capital [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Number of shares issued	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000
Value of shares issued	55,00,000	55,00,000	55,00,000	55,00,000
Number of shares subscribed and fully paid	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000
Value of shares subscribed and fully paid	55,00,000	55,00,000	55,00,000	55,00,000
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] 5,50,000	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000
Total value of shares subscribed	55,00,000	55,00,000	55,00,000	55,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000
Value of shares called	55,00,000	55,00,000	55,00,000	55,00,000
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	55,00,000	55,00,000	55,00,000	55,00,000
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] 5,50,000	[shares] 5,50,000	[shares] 5,50,000	[shares] 5,50,000
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	55,00,000	55,00,000	55,00,000	55,00,000
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
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
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

Disclosure of classes of share capital [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity Share	Equity Share
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000
Number of shares issued	[shares] 5,50,000	[shares] 5,50,000
Value of shares issued	55,00,000	55,00,000
Number of shares subscribed and fully paid	[shares] 5,50,000	[shares] 5,50,000
Value of shares subscribed and fully paid	55,00,000	55,00,000
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] 5,50,000	[shares] 5,50,000
Total value of shares subscribed	55,00,000	55,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 5,50,000	[shares] 5,50,000
Value of shares called	55,00,000	55,00,000
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	55,00,000	55,00,000
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] 5,50,000	[shares] 5,50,000
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	55,00,000	55,00,000
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
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
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of preference share	0	0
Number of shareholders of company	2	2
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (4)

Disclosure of notes on share capital explanatory [Text Block]

NOTES FORMING PART OF BALANCE SHEET:					
	Note No. 2.1 : SHARE CAPITAL				
	for each class of share capital (different classes of preference shares to be treated separately)	As at 31st March 2023	As at 31st March 2022		
A	Authorised				
	1000000 Equity Shares of Rs.10/- each			10,000,000.00	10,000,000.00
				10,000,000.00	10,000,000.00
B	Issued, Subscribed and Paid Up				
	550000 Equity Shares of Rs.10/- each, fully paid up		5,500,000.00	5,500,000.00	
				5,500,000.00	5,500,000.00
C	Reconciliation of the number of shares outstanding				
	Number of equity shares at the beginning of the year			550,000.00	550,000.00
	Equity Shares issued during the year			-	-
	Number of equity shares at the end of the year			550,000.00	550,000.00
D	The company has only one class of shares referred to as equity shares having face value of Rs.10/-. Each holder of equity shares is entitled to one vote per share. In the event of Liquidation of the company, the holders of equity share will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				

Textual information (5)

Disclosure of notes on share capital explanatory [Text Block]

Share Capital				
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period		
`	`			
Authorised				
1000000 Equity Shares of Rs. 10 each		10,000,000.00		10,000,000.00
		10,000,000.00	10,000,000.00	
Issued, Subscribed & Paid up				
550000 Equity Shares of Rs.10 each fully paid up		5,500,000.00	5,500,000.00	
		5,500,000.00	5,500,000.00	
Reconciliation of the No. of shares outstanding at the begning and at end of the period :				
Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting period		
Number	`	Number	`	
Equity Shares :				
Shares outstanding at the beginning of the year	550,000.00	5,500,000.00	10,000.00	100,000.00
Share issued during the year	-	-	540,000.00	5,400,000.00
Share bought back during the year	-	-	-	-
Share outstanding at the end of the year	550,000.00	5,500,000.00	550,000.00	5,500,000.00
Right, Preferences and Restriction attached to Shares				
Equity Shares				

The company has only one class of Equity having a par value Rs.10 per share. Each shareholders is eligible for one vote per share held. The dividend proposed by the board of directors is subject to the approval of the shareholders in ensuing Annual General Meeting, except in the case of interim dividend. In the event of liquidation, the Equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in portion to their shareholding.				
DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% SHARES IN THE COMPANY				
Name of Shareholder	Figures as at the end of current reporting period	Figures as at the end of previous reporting period		
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
SHAILESH KUMAR	495,000.00	90.00%	495000	90.00%
ANUPAM KUMARI	55,000.00	10.00%	55000	10.00%

[200200] Notes - Reserves and surplus

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

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	86,44,508.85	5,95,85,497.71	86,44,508.85	5,95,85,497.71
Other additions to reserves	0	0	0	0
Total additions to reserves	86,44,508.85	5,95,85,497.71	86,44,508.85	5,95,85,497.71
Total changes in reserves	86,44,508.85	5,95,85,497.71	86,44,508.85	5,95,85,497.71
Reserves at end of period	12,12,37,523.56	11,25,93,014.71	12,12,37,523.56	11,25,93,014.71

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (6) [See below]	Textual information (7) [See below]

Textual information (6)

Disclosure of notes on reserves explanatory [Text Block]

	Note No. 2.2 : RESERVE & SURPLUS				
A	Share Premium				
	Balance as per Last Balance Sheet			-	-
	Addition during the year			-	-
	Closing Balance			-	-
B	Surplus				
	Balance as per Last Balance Sheet			112,593,014.71	53,007,517.00
	Add: Profit/(Loss) after tax transferred from statement of Profit & Loss			8,644,508.83	59,585,497.71
	Closing Balance			121,237,523.54	112,593,014.71
	TOTAL (A+B)			121,237,523.54	112,593,014.71

Textual information (7)

Disclosure of notes on reserves explanatory [Text Block]

Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
a. Profit and Loss Account (Surplus)				
Opening Balance			53,007,517.00	10,145,108.00
(+) Current Year Transfer			59,585,497.71	42,862,409.40
(-) Written Back in Current Year			-	-
Closing Balance			112,593,014.71	53,007,517.40
Total	112,593,014.71	53,007,517.40		

[200300] Notes - Borrowings

Classification of borrowings [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	16,31,78,369.61	2,63,45,766.3	16,31,78,369.61	2,63,45,766.3
Nature of security [Abstract]				
Nature of security	.		.	
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	.		.	
Terms of repayment of term loans and other loans	.	.	.	.

Classification of borrowings [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	41,93,01,729.15	13,51,67,157.72	41,93,01,729.15	13,51,67,157.72
Terms of repayment of term loans and other loans	.		.	

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (8) [See below]	Textual information (9) [See below]

Textual information (8)

Disclosure of notes on borrowings explanatory [Text Block]

	Note No. 2.4: CURRENT LIABILITIES							
	Short Term Borrowings							
		Loans Repayable on Demand						
		From Related Parties:						
		(Unsecured)						
		- From Directors		15787932.28	29831446.75			
		Unsecured loan from other					403513796.87	105335710.97
					419,301,729.15	135167157.72		
		Additional Regulatory Information						
(i) In respect of the Working Capital facility (Invoice Discounting) from bank, which are secured by hyphotication of current assets, consumable book debts,								
and receivables . The requisite statement and documents of current assets filed by the company with banks were in agreement with the								

books of account
and no material discrepancies were noted.
(ii) There are no charges or satisfaction of charges, which are yet to be registered with Registrar of Companies beyond the Statutory Period.

Textual information (9)

Disclosure of notes on borrowings explanatory [Text Block]

Short term Borrowings				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
Unsecured				
Loan From Director				
Unsecured Loan from Directors			29,831,446.75	-
Loan from Others				
Unsecured Loan from Others			105,335,710.97	2,400,185.00
Intercorporate Loan			-	-
				-
Total	135,167,157.72	2,400,185.00		
Trade Payables				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
(a) Trade Payables				
				-
Against Supply (Others)			12,285,148.56	27,363,682.27
Total	12,285,148.56	27,363,682.27		
The Company is in the process of identifying Micro, Small and Medium Enterprises as defined under the Micro and Medium Enterprises Development Act, 2006. Therefore, it is not possible for the Company to ascertain whether payment to such enterprises has been done with within 45 days from date of acceptance of supply of goods or service rendered by a supplier. In view of above, the disclosures of amount payable to entities covered under Micro, Small and Medium Enterprises Development Act, 2006 as required by Schedule III of the Companies Act, 2013 is not given.				

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	30,97,24,502.18	44,87,349.06	30,97,24,502.18	44,87,349.06		
Depreciation tangible assets	-76,55,008.88	-31,00,804.91			76,55,008.88	31,00,804.91
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	29,40,564	0	29,40,564	0	0	0
Total disposals tangible assets	29,40,564	0	29,40,564	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	29,91,28,929.3	13,86,544.15	30,67,83,938.18	44,87,349.06	76,55,008.88	31,00,804.91
Tangible assets at end of period	30,68,30,084.87	77,01,155.57	31,94,94,760.17	1,27,10,821.99	1,26,64,675.3	50,09,666.42

Disclosure of tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	27,94,62,860.05	0	27,94,62,860.05	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	27,94,62,860.05	0	27,94,62,860.05	0	0	0
Tangible assets at end of period	27,94,62,860.05	0	27,94,62,860.05	0	0	0

Disclosure of tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	27,94,62,860.05	0	27,94,62,860.05	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	27,94,62,860.05	0	27,94,62,860.05	0	0	0
Tangible assets at end of period	27,94,62,860.05	0	27,94,62,860.05	0	0	0

Disclosure of tangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	27,94,62,860.05	0	27,94,62,860.05	0		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	27,94,62,860.05	0	27,94,62,860.05	0	0	0
Tangible assets at end of period	27,94,62,860.05	0	27,94,62,860.05	0	0	0

Disclosure of tangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,57,40,435.28	13,49,244.34	1,57,40,435.28	13,49,244.34		
Depreciation tangible assets	-8,72,048.17	-2,51,709.58			8,72,048.17	2,51,709.58
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	29,33,000	0	29,33,000	0	0	0
Total disposals tangible assets	29,33,000	0	29,33,000	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,19,35,387.11	10,97,534.76	1,28,07,435.28	13,49,244.34	8,72,048.17	2,51,709.58
Tangible assets at end of period	1,35,97,322.85	16,61,935.74	1,47,60,386.6	19,52,951.32	11,63,063.75	2,91,015.58

Disclosure of tangible assets [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,57,40,435.28	13,49,244.34	1,57,40,435.28	13,49,244.34		
Depreciation tangible assets	-8,72,048.17	-2,51,709.58			8,72,048.17	2,51,709.58
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	29,33,000	0	29,33,000	0	0	0
Total disposals tangible assets	29,33,000	0	29,33,000	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,19,35,387.11	10,97,534.76	1,28,07,435.28	13,49,244.34	8,72,048.17	2,51,709.58
Tangible assets at end of period	1,35,97,322.85	16,61,935.74	1,47,60,386.6	19,52,951.32	11,63,063.75	2,91,015.58

Disclosure of tangible assets [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,57,40,435.28	13,49,244.34	1,57,40,435.28	13,49,244.34		
Depreciation tangible assets	-8,72,048.17	-2,51,709.58			8,72,048.17	2,51,709.58
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	29,33,000	0	29,33,000	0	0	0
Total disposals tangible assets	29,33,000	0	29,33,000	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	1,19,35,387.11	10,97,534.76	1,28,07,435.28	13,49,244.34	8,72,048.17	2,51,709.58
Tangible assets at end of period	1,35,97,322.85	16,61,935.74	1,47,60,386.6	19,52,951.32	11,63,063.75	2,91,015.58

Disclosure of tangible assets [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,45,788.54	2,64,937.77	11,45,788.54	2,64,937.77		
Depreciation tangible assets	-8,27,680.92	-8,10,601.94			8,27,680.92	8,10,601.94
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	3,18,107.62	-5,45,664.17	11,45,788.54	2,64,937.77	8,27,680.92	8,10,601.94
Tangible assets at end of period	27,75,441.34	24,57,333.72	51,39,991.2	39,94,202.66	23,64,549.86	15,36,868.94

Disclosure of tangible assets [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,45,788.54	2,64,937.77	11,45,788.54	2,64,937.77		
Depreciation tangible assets	-8,27,680.92	-8,10,601.94			8,27,680.92	8,10,601.94
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	3,18,107.62	-5,45,664.17	11,45,788.54	2,64,937.77	8,27,680.92	8,10,601.94
Tangible assets at end of period	27,75,441.34	24,57,333.72	51,39,991.2	39,94,202.66	23,64,549.86	15,36,868.94

Disclosure of tangible assets [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	66,92,612.21	19,76,419.72	66,92,612.21	19,76,419.72		
Depreciation tangible assets	-24,90,105.54	-17,48,254.61			24,90,105.54	17,48,254.61
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7,564	0	7,564	0	0	0
Total disposals tangible assets	7,564	0	7,564	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	41,94,942.67	2,28,165.11	66,85,048.21	19,76,419.72	24,90,105.54	17,48,254.61
Tangible assets at end of period	66,00,371.77	24,05,429.1	1,17,42,272.33	50,57,224.12	51,41,900.56	26,51,795.02

Disclosure of tangible assets [Table] ..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	66,92,612.21	19,76,419.72	66,92,612.21	19,76,419.72		
Depreciation tangible assets	-24,90,105.54	-17,48,254.61			24,90,105.54	17,48,254.61
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	7,564	0	7,564	0	0	0
Total disposals tangible assets	7,564	0	7,564	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	41,94,942.67	2,28,165.11	66,85,048.21	19,76,419.72	24,90,105.54	17,48,254.61
Tangible assets at end of period	66,00,371.77	24,05,429.1	1,17,42,272.33	50,57,224.12	51,41,900.56	26,51,795.02

Disclosure of tangible assets [Table] ..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	66,82,806.1	8,96,747.23	66,82,806.1	8,96,747.23		
Depreciation tangible assets	-34,65,174.25	-2,90,238.78			34,65,174.25	2,90,238.78
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	32,17,631.85	6,06,508.45	66,82,806.1	8,96,747.23	34,65,174.25	2,90,238.78
Tangible assets at end of period	43,94,088.86	11,76,457.01	83,89,249.99	17,06,443.89	39,95,161.13	5,29,986.88

Disclosure of tangible assets [Table] ..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	66,82,806.1	8,96,747.23	66,82,806.1	8,96,747.23		
Depreciation tangible assets	-34,65,174.25	-2,90,238.78			34,65,174.25	2,90,238.78
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	32,17,631.85	6,06,508.45	66,82,806.1	8,96,747.23	34,65,174.25	2,90,238.78
Tangible assets at end of period	43,94,088.86	11,76,457.01	83,89,249.99	17,06,443.89	39,95,161.13	5,29,986.88

Disclosure of additional information tangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Office building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

Disclosure of additional information tangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

Disclosure of additional information tangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

Disclosure of additional information tangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]				Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

Disclosure of additional information tangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	AS PER SCHEDULE	AS PER SCHEDULE
Useful lives or depreciation rates tangible assets	AS PER SCHEDULE	AS PER SCHEDULE

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	6,927.95	65,000	6,927.95	65,000		
Total additions to intangible assets	6,927.95	65,000	6,927.95	65,000		
Amortization intangible assets	-14,516.04	-7,746.58			14,516.04	7,746.58
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-7,588.09	57,253.42	6,927.95	65,000	14,516.04	7,746.58
Intangible assets at end of period	49,665.33	57,253.42	71,927.95	65,000	22,262.62	7,746.58

Disclosure of intangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	6,927.95	65,000	6,927.95	65,000		
Total additions to intangible assets	6,927.95	65,000	6,927.95	65,000		
Amortization intangible assets	-14,516.04	-7,746.58			14,516.04	7,746.58
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-7,588.09	57,253.42	6,927.95	65,000	14,516.04	7,746.58
Intangible assets at end of period	49,665.33	57,253.42	71,927.95	65,000	22,262.62	7,746.58

Disclosure of intangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Intangible assets other than internally generated [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	6,927.95	65,000	6,927.95	65,000		
Total additions to intangible assets	6,927.95	65,000	6,927.95	65,000		
Amortization intangible assets	-14,516.04	-7,746.58			14,516.04	7,746.58
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0	0	0	0	0
Total other adjustments intangible assets	0	0	0	0	0	0
Total changes in intangible assets	-7,588.09	57,253.42	6,927.95	65,000	14,516.04	7,746.58
Intangible assets at end of period	49,665.33	57,253.42	71,927.95	65,000	22,262.62	7,746.58

Disclosure of additional information intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE
Description of amortization method used	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE	AS PER SCHEDULE

[200400] Notes - Non-current investments

Details of non-current investments [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	A1		A2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Other non-current investments	Other non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	FD	FD	EQUITY	EQUITY
Non-current investments	6,21,27,976	0	1,00,00,000	0
Name of body corporate in whom investment has been made	AS ATTACHED	AS ATTACHED	DIGIT SECURE INDIA PRIVATE LIMITED	DIGIT SECURE INDIA PRIVATE LIMITED

Details of non-current investments [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	A3		A4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	EQUITY	EQUITY	EQUITY	EQUITY
Non-current investments	4,00,00,000	0	65,00,000	0
Name of body corporate in whom investment has been made	IDENTIFYPLUS DELIVERY SERVICES PVT LTD	IDENTIFYPLUS DELIVERY SERVICES PVT LTD	S T A N N EQUIPMENT PVT.LTD	S T A N N EQUIPMENT PVT.LTD

Details of non-current investments [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	A5	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	EQUITY	EQUITY
Non-current investments	60,03,200	0
Name of body corporate in whom investment has been made	Technit Space and Aero Works Private Limited	Technit Space and Aero Works Private Limited

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (10) [See below]	AS ATTACHED.
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	12,46,31,176	0
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (10)

Disclosure of notes on non-current investments explanatory [Text Block]

Note No. 2.9 Non- Current investment		-
	As at 31st March 2023	As at 31st March 2022
Investments:		
FD NO.354313004104	3,157,774.00	
FD NO.354313004198	524,203.00	
FD no. 354313004839	104,573.00	
FD/RD 022413020031	-	
DIGIT SECURE INDIA PRIVATE LIMITED	10,000,000.00	
FD NO. 022413022996	378,426.00	
FD NO. 022413023126	500,000.00	
FD NO. 354313006200	45,000,000.00	
Fdr with Hdfc Bank	10,000,000.00	
FDR with Mahindra Finance (C22022183)	1,000,000.00	
FDR with Mahindra Finance (C22026861)	86,000.00	
FDR with Mahindra Finance (C22037105)	810,000.00	
FDR with Mahindra Finance (C22040251)	567,000.00	
IDENTIFYPLUS DELIVERY SERVICES PVT LTD	40,000,000.00	
STANN EQUIPMENT PVT.LTD	6,500,000.00	-
Technit Space and Aero Works Private Limited	6,003,200.00	
	124,631,176.00	

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [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	25,92,869	2,07,97,954
Provision for corporate dividend tax	0	0
Total provision for corporate tax	25,92,869	2,07,97,954
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	1,80,60,915.25	39,86,857.34
Total provisions	2,06,53,784.25	2,47,84,811.34

Loans and advances [Table] **..(1)**

Unless otherwise specified, all monetary values are in 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]	
	31/03/2023	31/03/2022
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	1,18,74,316.63	38,83,306.53
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	1,18,74,316.63	38,83,306.53
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 INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	30,18,22,828.08	19,48,45,266.31	30,18,22,828.08	19,48,45,266.31
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	30,18,22,828.08	19,48,45,266.31	30,18,22,828.08	19,48,45,266.31
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	15,34,18,301	6,08,32,288	15,34,18,301	6,08,32,288
Mode of valuation	FIFO	FIFO	FIFO	FIFO

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (11) [See below]	Textual information (12) [See below]
Nature of other provisions	AS ATTACHED	AS ATTACHED
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (13) [See below]	Textual information (14) [See below]
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
Accrued salary payable	85,16,200	1,02,16,200
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	23,31,12,210.41	12,74,58,778.46
Total other current liabilities	24,16,28,410.41	13,76,74,978.46
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (15) [See below]	Textual information (16) [See below]
Other non-current assets, others	0	0
Total other non-current assets	0	0
Nature of other non-current assets, others	AS ATTACHED	AS ATTACHED
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (17) [See below]	Textual information (18) [See below]
Fixed deposits with banks	0	0
Other balances with banks	78,31,800.57	5,01,32,284
Total balance with banks	78,31,800.57	5,01,32,284
Cash on hand	32,83,078.52	1,89,49,461
Total cash and cash equivalents	1,11,14,879.09	6,90,81,745
Total cash and bank balances	1,11,14,879.09	6,90,81,745
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
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (19) [See below]	Textual information (20) [See below]
Other current assets, others	13,25,69,156.93	9,10,89,661.2
Total other current assets	13,25,69,156.93	9,10,89,661.2

Textual information (11)

Disclosure of notes on provisions explanatory [Text Block]

Note No. 2.7: SHORT TERM PROVISIONS		
	As at 31st March 2023	As at 31st March 2022
Provision For Income Tax	2,592,869.00	20,797,954.00
Logistics/Distribution expenses Payable	5,583,684.25	3,951,857.34
Legal & Professional Exps Payable	120,000.00	35,000.00
Salary Payable	12,357,231.00	-
	20,653,784.25	24,784,811.34

Textual information (12)

Disclosure of notes on provisions explanatory [Text Block]

Short term Provisions				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
Provision For Income Tax (2020-21)			20,797,954.00	15,059,770.00
Delivery Boy Salary Payable			3,951,857.34	3,652,450.00
Legal & Professional Exps Payable			35,000.00	35,000.00
Total	24,784,811.34	18,747,220.00		

Textual information (13)

Disclosure of notes on other current liabilities explanatory [Text Block]

Other Current Liabilities		-
	As at 31st March 2023	As at 31st March 2022
Other Current Liabilities	59427454.48	4869778.84
	59,427,454.48	4,869,778.84
Other Payables		
Director Remuneration Payable	8,516,200.00	10,216,200.00
Audit fees Payable	1,287,200.00	1,099,700.00
Rent payable	3,391,501.11	-
Duties & Taxes	153,754,919.54	121,489,299.62
Other Payables	15,251,135.28	-
	182,200,955.93	132,805,199.62
TOTAL	241,628,410.41	137,674,978.46

Textual information (14)

Disclosure of notes on other current liabilities explanatory [Text Block]

Other Current Liabilities				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
Director Remuneratoin Payable			10,216,200.00	1,594,200.00
Audit fees Payable			1,099,700.00	1,239,700.00
Rent payable				54,593.36
Other Payable			4,869,778.84	66,232,851.75
Duties & Taxes			121,489,299.62	66,258,908.09
Total	137,674,978.46	135,380,253.20		

Textual information (15)

Disclosure of notes on loans and advances explanatory [Text Block]

Note No. 2.13: SHORT TERM LOANS AND ADVANCES	As at 31st March 2023	As at 31st March 2022
Secured/ Unsecured, Considered Good/ Doubtful		
Loans and Advances to related parties (giving details thereof)	11,874,316.63	
Balance with Indirect Revenue Authorities		
Advances to employees and others	-	3,883,306.53
	11,874,316.63	3,883,306.53

Textual information (16)

Disclosure of notes on loans and advances explanatory [Text Block]

Short Term loans and advances				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
				-
Short Term loans and advances			3,883,306.53	28,609,095.50
Total	3,883,306.53	28,609,095.50		

Textual information (17)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note No. 2.12: CASH AND BANK BALANCE	As at 31st March 2023	As at 31st March 2022
Cash and Cash equivalents		
Balances with Scheduled Banks	7,831,800.57	50,132,284.32
Cash in Hand	3,283,078.52	18,949,460.18
	11,114,879.09	69,081,744.50

Textual information (18)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Cash and Cash Equivalents				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
a. Balances with banks				
Cash at bank			50132284.32	54,807,357.68
b. Cash in hand			18949460.18	295,497.44
Total	69,081,745.00	55,102,855.00		

Textual information (19)

Disclosure of notes on other current assets explanatory [Text Block]

Note No. 2.14: OTHER CURRENT ASSETS	As at 31st March 2023	As at 31st March 2022
Security Deposits and advances	20,006,255.86	31,421,312.00
Advance to creditors	46,965,797.15	-
Balance with Direct Revenue Authorities	65,595,826.05	33,381,800.00
Misc. exps	1283.67	
Investments		26286550
	132,569,162.73	91,089,662.00

Textual information (20)

Disclosure of notes on other current assets explanatory [Text Block]

Other Curent Assets				
Particulars			Figures as at the end of current reporting period	Figures as at the end of previous reporting period
		Amount (Rs.)	Amount (Rs.)	
Tds Recivable A.Y 2019-20			51,276.47	51,276.47
Tds Recivable F.Y 2019-20			294534.36	2599184.36
Tds Recivable AY 2022-23			32167486.65	
TDS Recivable F.Y 2020-21			277598.90	14594712.90
TDS Credit Not Given by Party			592091.12	
TDS			-1188.00	
Advance Given to Staff			21259562.84	
Interest Receivable on FDR				124989.00
Security deposits			10161748.86	5168344.34
Investments				
FD NO.354313004104			3157774.00	
FD NO.354313004198			524203.00	
FD no. 354313004839			104573.00	
FD/RD 022413020031			22500000.00	
Total	91,089,661.20	22,538,507.07		

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 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
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (21) [See below]	AS ATTACHED

Textual information (21)

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

CREATIVITY AT BEST TECHNOLOGIES PRIVATE LIMITED

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO FINANCIAL STATEMENTS FORMING PART OF THE BALANCE SHEET AND THE STATEMENTS OF PROFIT AS AT 31.03.2023

1) About the Company

The company was incorporated on 08.02.2016 with the object to carry on business in India and abroad the business of providing to carry on ecommerce business solution and services related to sale, purchase etc. To engage in retail trade of various products such as general merchandise and services through e-commerce using internet enables application supporting both online and offline transactions on the website or through phone, mobile phone or fax through which people or businesses can buy, sell and transact at their homes, business premises or as per convenience, the products and services of their choice in India and abroad. To create and host portals related to information in the various fields, areas, activities and also to open a shopping plaza by hosting details of shop keepers, traders, merchandisers, multi product chain stores, service providers, and the like, on the website through which people can buy, sell and transact at their homes, or as per convenience, the products and services of their choice by entering in the field of e-commerce, m-commerce and such other means. To engage in the business of online shopping, net marketing, internet advertising and marketing, creating virtual malls, stores, shops, creating shopping catalogues, providing secured payment processing, net commerce solutions for business to business and business to consumers, online trading in India and abroad. To carry on the business of general importers, exporters, distributors, stockiest, agents, brokers, consultants and dealers in all manner of goods or merchandise of any description such as consumer goods, household goods, durable goods, cosmetics, kitchenware, decorative items, garments and accessories, home furnishings, electronics and electrical goods, exercise equipments, health care equipments and similar other marketable products and also to act as international suppliers, commission agents, brokers, dealers and traders in articles of all types.

To carry on business of carriers, logistics, packers and movers, courier service, transportation service by all means of transport by land, sea, inland waterways and air and to carry on the business of clearing and forwarding agents, courier and cargo handlers, handling and haulage contractors, warehousemen, common carriers by land, rail, water and air, container agents, to handle goods and passengers within the country and outside and to carry on the business of tour and travel operators and to act as customs agents, wharfingers, landing agents, stevedores and longshoremen. To carry on the business of providing Logistics Services, material management, transportation, warehousing distribution and marketing of goods and to provide storage and protection of goods against rain, fire and other natural or manmade calamities and to carry on the trade or business of wholesale warehousemen, removers, storers, packers and carriers of all types of merchandise, goods, Chattels, materials and property whether personal or commercial or of any other description including facilities of cold storage or any other special storage facility.

The company's office is situated at KHASRA NO. 1788/438, GROUND FLOOR ASOLA FATEHPUR BERI, NEW DELHI South West Delhi DL 110074 IN.

The Company is a Small and Medium Sized Company ('SMC') as defined in the General instructions in respect of Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. Accordingly, the Company has complied with the accounting standards as applicable to a Small and Medium sized Company.

Going Concern

The company Commenced the commercial operation as on 08.02.2016. During the year ended 31 March 2023, the Company has insured a profit of Rs. 110.04 Lakh (31st March 2022: Rs.797.26 Lakh (before tax) at the year end. The company's revenue has increased significantly and net worth is positive and accordingly the financial statement has been prepared based on a going concern basis.

2) SIGNIFICANT ACCOUNTING POLICIES

a) Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared, under the historical cost convention on accrual basis.

b) Use of estimates

The preparation of financial statements requires The management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, employee benefits, provision for income taxes, accounting for contract costs expected to be incurred, the useful lives of depreciable fixed assets and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialize.

c) Fixed assets

Fixed assets are stated at cost, less accumulated depreciation / amortization. Costs include all expenses incurred to bring the asset to its present location and condition.

d) Depreciation / Amortization

Depreciation is calculated on the Written down value method over the estimated useful life of the respective assets in terms of schedule II of Company Act, 2013.

e) Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset.

Reversal of impairment loss is recognised as income in the statement of profit and loss.

f) Revenue recognition

Sale of services

Revenue from services is recognized on successfully delivery of the order, in accordance with the arrangement entered into with the customers. Unbilled revenue represents revenue in excess of billing as at the balance sheet date. Revenue is recognized net goods & service tax.

Sale of Goods

Sales are recognized when the significant risks and rewards of ownership in the goods are transferred to the buyer as per the terms of the contract, which coincides with the delivery of goods and are recognized net of trade discounts, rebates, and goods services tax.

Other Income

Interest on deployment of surplus find is recognized using the time-proportionate method, based on the underlying interest rate. Profit/Loss on sale of investments is recognized on sale of investments.

g) Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only to the extent that there is virtual certainty supported by convincing evidence that sufficient future taxable income will be available to realize such assets. In other situations, deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

h) Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

i) Miscellaneous Expenditure

Deferred revenue Expenditure incurred up to 31/03/2004 is being written off over the period of its benefit. Similar expenditure incurred on or after 01/04/2004 can no longer be considered as an intangible asset, following the definitions contained in AS-26 of "intangible assets" following the issued by ICAI and being written off as current expenses.

j) Earnings Per Share

BEPS is calculated by dividing the net profit/loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of each equity share to the extent that they were entitled to participate in dividends relative to a fully paid equity share during the reporting period.

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

k) Borrowing Cost

Borrowing Cost that are attributable to the acquisition of qualify assets are capitalized as part of the cost of such assets. A qualify asset is an asset that necessarily requires substantial period of time to get ready for its intended use. All other borrowing cost are recognised as an expense in the period in which they are incurred.

l) Investments

Investments are either classified as current or non-current based on the Management's intention at the time of purchase. Current investments are carried at lower of fair/market value of each investment determined individually. Long-term investments are carried at cost less provisions recorded to recognize any decline, other than temporary, in the carrying value of each investment.

m) Employee benefits

(i) Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognized as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognized in full in the statement of profit and loss for the period in which they occur. Past service cost is recognized immediately to the extent that the benefits are already vested, or amortized on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognized in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognized past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

(ii) Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognized during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognized as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

n) Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and balance in bank in currents accounts. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash, to be cash equivalents.

o) Cash flow statement

Cash flows are reported using the indirect method, whereby net profit/loss before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular operating, investing and financing activities of the Company are segregated.

p) Current and Non-current classification

All assets and liabilities are classified into current and non-current Assets:

An asset is classified as current when it satisfies any of the following criteria:

(a) It is expected to be realized in, or is intended for sale or consumption in, the company's normal operating cycle;

(b) It is expected to be realized within twelve months after the reporting date; or

(c) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

All other assets are classified as non-current.

Liability:

A liability is classified as current when it satisfies any of the following criteria:

(a) It is expected to be settled in the company's normal operating cycle;

(b) It is due to be settled within twelve months after the reporting date; or

(c) The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the opinion of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification,

All other liabilities shall be classified as non- current.

Operating Cycle:

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The company assumes the normal operating cycle of twelve months.

q) Segment Reporting

The Company has determined its business segment as Transportation (Shipment Delivery, technology enabled E-commerce Logistics services). Since the company is in the business of Transportation and Distribution (Shipment Delivery, technology enabled E-commerce Logistics services) segment, there are no other primary reportable segment. Accordingly, segment revenue, segment results, total carrying amount of segment assets, total carrying amount of segment liabilities, total cost incurred to acquire segment assets, total amount of charge fordepreciation andamortization during the year are as reflected in the standalone financial statements as of and for the year ended March 31, 2022.

r) LEASES

As a Lessee

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the Statement of Profit and Loss on a straight-line basis over the period of the lease.

s) Inventories

Inventories are stated at lower of cost and net reliable value. Cost is determined using the Weighted Average method. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated cost necessary to make the sale.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	AS ATTACHED	AS ATTACHED

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	A1	A2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	Shailesh Kumar	Anupam Kumari
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	CXGPK1739P	GNIPK2892M
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration for the Year	Remuneration for the Year
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	84,00,000	36,00,000
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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 INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	86,44,508.85	5,95,85,497.71
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	86,44,508.85	5,95,85,497.71

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
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 INR

	31/03/2023	31/03/2022
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	7,19,672	5,14,435
Total deferred tax assets	7,19,672	5,14,435

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
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
Whether company has associates liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
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 INR

	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	1,11,14,879.09	6,90,81,745
Total cash and cash equivalents	1,11,14,879.09	6,90,81,745

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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	249,43,63,739.99	159,14,00,756.67
Other operating revenues	0	0
Total revenue from operations other than finance company	249,43,63,739.99	159,14,00,756.67
Total revenue from operations	249,43,63,739.99	159,14,00,756.67
Other income	37,02,033.87	8,04,072.94
Total revenue	249,80,65,773.86	159,22,04,829.61
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-9,25,86,013	-5,73,38,525
Employee benefit expense	11,84,01,038.23	4,47,22,032
Finance costs	2,33,36,775.54	17,93,923.42
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	76,55,008.88	31,00,804.91
Amortisation expense	14,516.04	7,746.58
Total depreciation, depletion and amortisation expense	76,69,524.92	31,08,551.49
CSR expenditure	0	0
Other expenses	240,17,52,445.16	152,01,92,238.99
Total expenses	245,85,73,770.85	151,24,78,220.9
Total profit before prior period items, exceptional items, extraordinary items and tax	3,94,92,003.01	7,97,26,608.71
Total profit before extraordinary items and tax	3,94,92,003.01	7,97,26,608.71
Extraordinary items before tax	-2,84,88,074.16	0
Total profit before tax	1,10,03,928.85	7,97,26,608.71
Tax expense [Abstract]		
Current tax	25,64,657	2,07,76,878
Deferred tax	-2,05,237	-6,35,767
Total tax expense	23,59,420	2,01,41,111
Total profit (loss) for period from continuing operations	86,44,508.85	5,95,85,497.71
Total profit (loss) for period before minority interest	86,44,508.85	5,95,85,497.71
Total profit (loss) for period	86,44,508.85	5,95,85,497.71
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 15.72	[INR/shares] 108.34
Diluted earnings per equity share	[INR/shares] 15.72	[INR/shares] 108.34
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 INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	249,43,63,739.99	159,14,00,756.67
Total revenue from sale of services	249,43,63,739.99	159,14,00,756.67
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 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 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
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	37,02,033.87	8,04,072.94
Total other non-operating income	37,02,033.87	8,04,072.94
Total other income	37,02,033.87	8,04,072.94
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, others	2,27,15,796	9,29,711
Total interest expense long-term loans	2,27,15,796	9,29,711
Total interest expense	2,27,15,796	9,29,711
Other borrowing costs	6,20,979.54	8,64,212.42
Total finance costs	2,33,36,775.54	17,93,923.42
Employee benefit expense [Abstract]		
Salaries and wages	11,04,58,602	3,20,66,056
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	60,00,000	1,20,00,000
Total remuneration to directors	60,00,000	1,20,00,000
Total managerial remuneration	60,00,000	1,20,00,000
Staff welfare expense	19,42,436.23	6,55,976
Other employee related expenses	0	0
Total employee benefit expense	11,84,01,038.23	4,47,22,032
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	35,98,543.4	1,52,26,952.12
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	31,90,575.79	12,18,566
Rates and taxes excluding taxes on income [Abstract]		

Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	46,09,868.78	8,41,388.79
Telephone postage	48,66,685.75	8,51,539.76
Printing stationery	18,37,662.71	8,49,982.37
Travelling conveyance	93,86,372.44	36,95,593.92
Legal professional charges	57,24,547.02	10,74,067.15
Safety security expenses	27,56,282.78	1,91,706.87
Directors sitting fees	0	0
Registration filing fees	86,708.26	0
Advertising promotional expenses	(A) 1,15,36,349.63	90,42,352.57
Transportation distribution expenses	202,11,17,605.96	0
Cost repairs maintenance other assets	0	30,47,622.55
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	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, demolishment and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3,50,000	2,87,500
Payment for other services	7,00,000	5,87,500
Total payments to auditor	10,50,000	8,75,000
Miscellaneous expenses	33,19,91,242.64	148,32,77,466.89
Total other expenses	240,17,52,445.16	152,01,92,238.99
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Current tax pertaining to current year	25,64,657	2,07,76,878
MAT credit recognised during year	0	0
Total current tax	25,64,657	2,07,76,878

Footnotes

(A) Business Promotion expenses 6,732,256.52 Festival Celebration 108,806.00 Subscription Fee 4,695,287.11

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

Details of goods purchased [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Purchase Of Stock In Trade	Purchase Of Stock In Trade	Purchase Of Stock In Trade	Purchase Of Stock In Trade
Total goods purchased	0	0	0	0

Details of raw materials consumed [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	AS ATTACHED	AS ATTACHED	AS ATTACHED	AS ATTACHED
Total raw materials consumed	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	-9,25,86,013	-5,73,38,525
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-9,25,86,013	-5,73,38,525
Other items extraordinary	-2,84,88,074.16	0
Total extraordinary items before tax	-2,84,88,074.16	0
Total extraordinary items	-2,84,88,074.16	0
Total exceptional and extraordinary items	-2,84,88,074.16	0
Revenue other services	249,43,63,739.99	159,14,00,756.67
Total gross income from services rendered	249,43,63,739.99	159,14,00,756.67
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
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
Domestic revenue services	249,43,63,739.99	159,14,00,756.67
Export revenue services	0	0
Total revenue from sale of services	249,43,63,739.99	159,14,00,756.67
Gross value of transaction with related parties as per AS-18	0	4,38,56,850
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	AS ATTACHED	AS ATTACHED

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

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
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 INR

Key managerial personnels and directors [Axis]	K1	K2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	SHAILESH KUMAR	ANUPAM KUMARI
Director identification number of key managerial personnel or director	07394595	08528473
Date of birth of key managerial personnel or director	25/02/1988	15/08/1992
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] 4,95,000	[shares] 55,000
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	84,00,000	36,00,000
Gross salary to key managerial personnel or director	84,00,000	36,00,000
Total key managerial personnel or director remuneration	84,00,000	36,00,000

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No