

N E IMPEX PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	N E IMPEX PRIVATE LIMITED	
Corporate identity number	U74899DL2001PTC109442	
Permanent account number of entity	AABCN5384N	
Address of registered office of company	AG-24, GROUND FLOOR,RING ROAD, SHALIMAR BAGH,DELHI,110088	
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		11
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	02/09/2024	
Period covered by financial statements	12 MONTHS	12 MONTHS
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Product
	01/04/2023 to 31/03/2024
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	4703
Description of product or service category	TRADING
Turnover of product or service category	32,284.19
Highest turnover contributing product or service (ITC 8 digit) code	47032900
Description of product or service	Wood Pulp, paper and paperboard
Turnover of highest contributing product or service	32,284.19

[400400] Disclosures - Directors report

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	A1	A2	A3	A4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Name of related party	Rajender Kumar Jain	Veena Jain	Rachit Jain	Reema Gupta
Nature of related party relationship	Director or his relative			
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Rajender Kumar Jain	Veena Jain	Rachit Jain	Reema Gupta
Nature of related party relationship	Director or his relative			
Description of nature of material contracts/arrangements/transactions with related party	as mentioned in attached board report			
Duration of material contracts/arrangements/transactions with related party	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
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0	0	0

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	A5
	01/04/2023 to 31/03/2024
Name of related party	Varun Farms Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Varun Farms Private Limited
Nature of related party relationship	Private company in which a director or manager or his relative is a member or director
Description of nature of material contracts/arrangements/transactions with related party	as mentioned in attached board report
Duration of material contracts/arrangements/transactions with related party	01/04/2022 To 31/03/2023
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	D1
	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	RAJENDER
Middle name of director	KUMAR
Last name of director	JAIN
Designation of director	Chairman
Director identification number of director	01043621
Date of signing board report	02/09/2024

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per board report attached
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per board report attached
Disclosures relating to amount recommended to be paid as dividend	As per board report attached
Details regarding energy conservation	As per board report attached
Details regarding technology absorption	As per board report attached
Details regarding foreign exchange earnings and outgo	As per board report attached
Disclosures in director's responsibility statement	As per board report attached
Details of material changes and commitment occurred during period affecting financial position of company	As per board report attached
Particulars of loans guarantee investment under section 186 [TextBlock]	As per board report attached
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (2) [See below]
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	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (3) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per board report attached
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per board report attached
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per board report attached
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per board report attached
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	As per board report attached
Disclosure of financial summary or highlights [TextBlock]	As per board report attached
Disclosure of change in nature of business [TextBlock]	As per board report attached
Details of directors or key managerial personnel who were appointed or have resigned during year [TextBlock]	As per board report attached
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per board report attached
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per board report attached

Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per board report 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 per board report attached
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per board report attached
Disclosure of contents of corporate social responsibility policy [TextBlock]	As per board report attached
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As per board report attached
Number of meetings of board	9

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To

The Members

NE Impex Private Limited

Delhi

Your Directors have pleasure in presenting Annual Report together with the Audited Statement of Accounts for the financial year ended, 31st March, 2024. Please note that your Company is neither a holding/subsidiary/associate Company and the report is presented accordingly.

Members may note that your Company operates in single segment i.e Trading and has only one segment to report.

It may also be noted that various disclosures that are covered in Financial Statements and/or notes to accounts are not required to be stated/addressed in present report for the sake of avoidance of duplicacy. Members are therefore urged to peruse financial statements, board report alongwith various other annexures etc. on holistic basis and not in isolation (refer first proviso to Section 134 (3) of The Companies Act, 2013).

We present a brief of :

1. ACCOUNTING AND FINANCIAL MATTERS, STATE OF AFFAIRS AND OUTLOOK:

(In Rs. - rounded off)

Except EPS

Particular	2023-24	2022-23
Revenue Income	322,84,19,144.00	278,97,95,579.00

Other Income	7,98,50,213.00	2,39,31,696.00
Total Income	330,82,69,358.00	281,37,27,275.00
Less: Expenditure	310,36,76,711.00	266,71,46,351.00
Profit / (Loss) before exceptional and extra ordinary items and Tax	20,45,92,646.00	14,65,80,924.00
CSR Expenses	29,00,000.00	16,21,200.00
Extra ordinary items		--
Tax expenses:		
Current Tax	5,20,53,794.00	3,75,75,000.00
Deferred Tax	(3,51,160.00)	(23,71,577.00)
Adjustment of Income Tax Asset and Liability	3,25,512.00	4,46,511.30
Profit / Loss for the period after tax	14,96,64,500.00	10,93,09,790.00
EPS:		
Basic :	189.98	138.75
Diluted :	189.98	138.75

It is confirmed that your board has no plans to change the business structure of your Company. They intend to continue in similar line of business i.e Wood Pulp and related activity (import / export / trading), which they continued for the FY under report in ongoing FY as well.

The performance reflects was very encouraging in terms of turnover and profits, as the numbers stated as hereinabove speaks for itself. The Net Profit before Tax amounted to Rs. 20.45 Crores vis a vis Rs. 14.65 Crores in the previous year.

The Net Profit for the year after tax amounted to Rs. 14.96 Crores vis a vis Rs. 10.93 Crores in the previous year, which reflects enhanced level of performance of the Company.

Your board is positive about growth of your Company and expects further improvement for your Company.

DIVIDEND

Your Board feels it prudent to plough back the profits in order to meet future contingencies alongwith a view to conserve resources and requirements of funds for its business needs, and to augment the resources for meeting the future business objectives, therefore regrets its inability to recommend any dividend for the FY under report.

Therefore, your Directors have not recommended any dividend for the financial year 2023-24.

SHARE CAPITAL

The Authorised Share Capital of your Company as on 31.03.2024 is Rs. 1,50,00,000/- (Rupees One Crore Fifty Lakh Only) divided into 1500000 (Fifteen Lakh) Equity Shares of Rs. 10/- each.

The Paid-up Share Capital of the Company as on 31st March, 2024 was Rs. 78,78,000/- (Rupees Seventy Eight Lakhs Seventy Eight Thousand Only) divided into 787800 (Seven Lakh Eighty Seven Thousand Eight Hundred) Equity Shares of Rs. 10/- each.

There has been no occasion warranting change in Capital Structure of the Company. The Company has neither issued shares with differential rights as to dividend, voting or otherwise nor issued sweat equity shares. There is no scheme for employee stock option or provision of money for shares of the Company to employees or Directors.

Members may note that there has been no occasion as to:

change in the Authorized share capital;

reclassification or sub-division of the Authorized share capital;

reduction of share capital or buy back of shares;

change in the Capital Structure resulting from restructuring; and

change in voting rights;

OTHER DISCLOSURES AND REPORTING

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

Change in the nature of business of the Company.

Issue of equity shares with differential rights as to dividend, voting or otherwise.

Any remuneration or commission received by Managing Director of the Company, from any of its subsidiaries (the Company does not have any subsidiary Company) and neither of the Directors are categorized as Managing Director.

Issue of shares (including sweat equity shares) to employees of the Company under any scheme.

Significant or material orders passed by the regulators or courts or tribunal which impacts the going concern status and company's operations in future.

Details in respect of frauds reported by auditors under sub-section (12) of section 143 including those which are reportable to the Central Government.

The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

The details of difference between amount of valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions.

No instances of revision in financial statements of your Company in respect of any of the three preceding years.

Details relating to deposits covered under Chapter V of the Act.

The Company has no Holding Company; and hence the provisions of Section 197 (14) of the Act relating to receipt of remuneration or commission by the Whole-time Director from holding company or subsidiary company of the Company are not applicable to the Company.

No fraud has been reported by the Statutory Auditors to the Board of Directors of the Company.

The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

obtaining credit rating of securities by the Company.

DIRECTORS AND KEY OFFICERS

Your Board comprises of below stated persons :

Mr. Rajender Kumar Jain - Director

Mr. Rachit Jain - Director

Ms. Veena Jain - Director

There was no change in composition of Board, hence nothing additional was required to be stated.

INDEPENDENT DIRECTOR

Your Company is not a prescribed class of Company, hence not required to comply with provisions of Section 149 of the Companies Act, 2013.

Also, your Board was not required to state anything regarding its opinion with regard to integrity, expertise and experience (including the proficiency) of independent directors.

Thus, nothing was required to be stated on this count.

FORMAL ANNUAL EVALUATION

Provision of clause (p) of section 134 (3) of the Companies Act, 2013 performance evaluation of director himself is not applicable for your company.

COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company, hence the Company has not devised any policy relating to appointment of Directors, payment of Managerial remuneration, including criteria for determining director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178 (3) of the Companies Act, 2013.

CORPORATE SOCIAL RESPONSIBILITY

Your Company is covered under applicable provisions during the FY under report and has meted out its obligation, therefore the requisite disclosure in terms of CSR related provisions are enshrined in present report and CSR report which is to be read as integral part of present report.

In accordance with the requirements of the provisions of Section 135 of The Companies Act, 2013, the Board has already approved its CSR Policy.

A copy of same is enclosed herewith as Annexure 1. As required a copy of CSR Policy is placed on website of the Company and can be seen at www.woodpulp.in

It may be noted that against its obligation, company has spent Rs. 37,700/- as excess amount, which is intended to be set off in ongoing FY. Requisite resolution in this regard is already passed.

The provisions are reproduced for the sake of clarity :

Section 135: Every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director.

Provided that where a company is not required to appoint an independent director under sub-section (4) of section 149, it shall have in its Corporate Social Responsibility Committee two or more directors. Your Company does not require appointment of Independent Director.

CSR Committee and its Meetings

As per requirements of Section 135 of the Companies Act and The Companies (Corporate Social Responsibility) Rules, 2014 including amendment therein, The contribution/obligation towards CSR was less than Rs. 50.00 Lakh, no committee was required to be constituted and thus your Board has assumed the responsibility of spend on its own including other compliances to the effect, as the case may be.

In view of same, no CSR committee related disclosure, neither composition nor meeting etc., shall find place in Board/CSR Report and thus same be taken as nil/not applicable.

Members may note same.

Taking analogy from aforesaid, your Board complied with all applicable provisions and other relevant details required in terms of applicable provisions (without formulation of CSR committee) and a separate report i.e CSR Annual report for FY ended 31.03.2024 is enclosed herewith and to be read as integral part of present Annual Report.

The obligation towards CSR was Rs. 28.62 Lakhs - which was meted out by your Board. In view of same, no composition/reference of CSR committee may be found in present Board Report.

Members may also note that The CSR Policy of the Company, covers the areas in which the Company must take up CSR projects, is in place and enclosed with present report.

The brief outline of the CSR Policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in 'Annexure - 2' of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014 i.e CSR report. Same is also placed on the website of your Company and can be seen at www.woodpulp.in

Members may get to know more about same i.e Annual Obligation, Set off, areas of spending etc. in Annual Report on CSR.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations provided to them, your Directors, pursuant to sub-section (5) of Section 134 of the Act, state that:

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

The directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

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

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

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

WEBSITE AND ANNUAL RETURN

Members may note that your Company is having a designated website and the provisions as to stating web address, of the company for various

disclosures etc. and placing of certain documents including Annual Return on website of the Company as was required to be undertaken stands undertaken. Your board will ensure to place copy of MGT 7 i.e Annual Return on website of your Company which shall be visible on link www.woodpulp.in, as and when required.

BOARD MEETINGS

During the year under review, Your Board duly met 9 (nine) times on which meetings were held are as follows:

S. No.	Board Meetings	Mr. R K Jain	Mr. Rachit Jain	Ms. Veena Jain	Total no. of directors attended
1.	27.04.2023	Yes	Yes	Yes	3
2.	31.05.2023	Yes	Yes	Yes	3
3.	26.07.2023	Yes	Yes	Yes	3
4.	02.09.2023	Yes	Yes	Yes	3
5.	30.09.2023	Yes	Yes	Yes	3
6.	16.12.2023	Yes	Yes	Yes	3
7.	17.02.2024	Yes	Yes	Yes	3
8.	27.02.2024	Yes	Yes	Yes	3
9.	14.03.2024	Yes	Yes	Yes	3
	TOTAL	9/9	9/9	9/9	--

Further, proper notices were given and the proceedings were properly recorded and signed, in the minutes book maintained for the purpose.

SECRETARIAL STANDARDS

The Directors state that applicable Secretarial Standards, i.e., SS - 1 and SS - 2 and SS - 4, relating to 'Meetings of the Board of Directors' and 'General Meetings' and 'Board Report', respectively, have been duly followed by the Company.

SS - 3 are not applicable on your Company in view of dividend not been declared.

MATERIAL CHANGES AND COMMITMENTS

There was nothing required to be stated/reported therein i.e., material changes and commitments occurring, affecting the financial position of the Company between the end of the year ended March 31st, 2024 and the date on which this report has been signed, barring those arising under normal business circumstances, hence the disclosure should be read and construed accordingly.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS

During the year no significant and material orders has been passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future. Hence there is nothing to be stated on this count.

INTERNAL AUDIT

Members may note that your company was a prescribed company in relation to internal audit as provided under Section 138 of the Companies Act, 2013 and rules applicable as it fulfilled below stated conditions:

(i) turnover of two hundred crore rupees or more during the preceding financial year; or

(ii) outstanding loans or borrowings from banks or public financial institutions exceeding one hundred crore rupees or more at any point of time during the preceding financial year.

Accordingly, your Board has earlier appointed M/s. GMR & Co., Chartered Accountants, having their office at GF, 25/39, West Patel Nagar, New Delhi 110 008 to act as Internal Auditors in board meeting held on 17.02.2024.

Further, Roles and responsibilities of Internal Auditor includes regular and exhaustive Audit on regular basis to ensure that all checks and balances are in place and all internal controls/systems are in order. The scope of the Internal Audit is derived from the Internal Audit Plan already approved by Board and internal auditor directly reports to Board.

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the Internal, Statutory and External Consultants, including audit of internal financial control over financial reporting by the Statutory Auditors, and the reviews performed by management and relevant Board committees, your Board was of the opinion that the Company's internal financial controls were adequate and effective during FY 2023-24.

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013 AND OTHER DISCLOSURES

The Company has zero tolerance policy for sexual harassment at work place and has adopted a policy in accordance with the requirements of Sexual Harassment of Women at workplace (Prevention, Prohibition & Redressal) Act, 2013 and rules made thereunder. An Internal Complaint Committee to redress complaints received regarding sexual harassment is in place already. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

During the year under review, there have been no instances warranting action in terms of said act. No such complaints have been received during the year under report.

The ICC meeting took place twice during the year on 31/05/2023 and 17/02/2024.

Accordingly, your board affirms that :

The company has complied with provisions relating to constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 including various other obligations emanating therefrom.

OTHER COMMITTEES

Being a non-prescribed company, your Company was not required to constitute Audit Committee, CSR Committee and Nomination and Remuneration Committee as mandated by Companies Act, 2013. Accordingly, no steps were required to be taken.

Your board will take necessary action, at appropriate time as and when required.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF). Hence nothing was required to be furnished on this count.

STATUTORY AUDITORS

M/s Mamraj & Co., Chartered Accountants, Delhi Statutory Auditors of the Company tenure is coming to an end on the date of conclusion of ensuing AGM, whereby requisite steps are being undertaken by your Board of Directors. Requisite resolution for their appointment for a fresh tenure of 5 years is therefore proposed for members consideration and approval. Members are urged to peruse and transact the agenda accordingly.

Members may also note that the Statutory Auditors had confirmed their eligibility and willingness to be appointed as such and that they do not suffer from any disqualification. Your management is in possession of Certificate received from them in terms of requirements of The Companies Act, 2013 and rules to the effect.

STATUTORY AUDITORS` REPORT AND BOARD'S COMMENT ON THE AUDITORS' REPORT

M/s Mamraj & Co., Chartered Accountants, Delhi had submitted their report addressed to members. The report on annual accounts along with Profit and loss account and various other annexures comprises part of present Annual Report for consideration and information of members.

The report and its contents are self explanatory and does not contain qualification/observations and therefore does not require any comments etc. from Board.

The Statutory Auditors have also not reported any fraud in the Company, Members may note same. A separate report on adequacy of internal control is also issued by Statutory Auditors.

COST AUDIT / COST RECORDS

The Provisions of maintenance of Cost Records / Cost Audit as specified by the Central Government under Sub Section 148 (1) of The Companies Act, 2013, are not applicable to the Company during the year. Your Company is engaged in trading activity, with no manufacturing and/or service activity. The product dealt by your Company is covered in Cost Audit rules for the purpose in Rule 3 Schedule B - Non Regulated Sector, yet with neither manufacturing nor service etc. towards same, it is stated that your Company is not covered under Cost Records and/or Cost Audit related rules.

In terms of applicable provisions, rule 2) Every company specified in item (B) of rule 3 shall get its cost records audited in accordance with these rules if the overall annual turnover of the company from all its products and services during the immediately preceding financial year is rupees one hundred crore or more and the aggregate turnover of the individual product or products or service or services for which cost records are required to be maintained under rule 3 is rupees thirty five crore or more.

The wood pulp is covered under code 4703, non regulated sector yet Board takes trading and service as different activity and there is no manufacturing activity taking place.

Hence neither cost record nor cost audit is taken as applicable.

PARTICULARS OF EMPLOYEES

Disclosure pertaining to the remuneration and other details as required under The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and amendment thereto is stated as hereunder :

The details of top ten employees in terms of remuneration drawn and the name of every employee, who

- (i) if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees;
- (ii) If employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month;
- (iii) if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company.

Is not applicable upon your Company as neither of employee and/or Director, except Mr. Rajender Kumar Jain, has drawn remuneration in excess of said ceiling limit as aforesaid, thus the details in prescribed format having details of Mr. Rajender Kumar Jain is enclosed as Annexure 3.

It is further confirmed that there was no employee posted and working in a country outside India, not being directors or their relatives, drawing more than statutory prescribed per month, hence there is nothing which is required to be furnished on this count as well.

Any shareholder interested in obtaining either of the particulars as aforesaid may write to the Company at its Registered Office wherein information shall be provided accordingly.

RESIDUAL PROVISIONS OF SECTION 134 (3)

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

Your Board confirms that there have been no instances of forwarding of loans/investment/guarantees etc. under Section 186 of the Companies Act, 2013 during the year under review; hence nothing was required to be stated.

Your board has invested an amount of Rs. 1.00 Crore in Anita Pharmaceuticals Private Limited for onward creation of a JV. The amount could not be utilized till 31st March, 2024. In case the discussion as to JV does not materialize, the amount may be returned.

As the amount was not exceeding sixty per cent. of your Company's paid-up share capital, free reserves and securities premium account or one hundred per cent. of its free reserves and securities premium account, whichever is more, Board was competent to take steps u/s 186 of the Companies Act, 2013, without requirements of obtaining members approval.

TRANSFER TO RESERVES

Your board propose entire amount of profit earned during the year to be transferred to Reserve and Surplus Account. The year end balance in said account was Rs. 55,86,30,724.00.

RISK MANAGEMENT

As to statement indicating development and implementation of risk management policy for the Company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company, your board confirms that the state of affairs of your Company are reasonable and barring unforeseen circumstances, the Company is operating in congenial and healthy competitive environment, hence nothing more was required to be stated.

Your Board does not foresee threat/risk of any nature threatening existence of your Company. This point should be read in conjunction with other disclosures as aforesaid.

Your Board is of the view that initiatives proposed and implemented out of commitments arising out of provisions of Companies Act, 2013 were more than sufficient.

DEPOSITS

During the year under review, your Company has not accepted/invited any deposits within the meaning of applicable provisions of The Companies Act, 2013 and the rules framed thereunder, hence nothing was required to be furnished on this count. It is further confirmed that no amount on account of principal or interest on public deposits was unpaid/unclaimed/outstanding as on the date of the balance sheet, thus the question of default therein does not arise.

Further, there are no unclaimed deposits as on March 31st, 2024. Also, the Company has not accepted any amount which was not in compliance with the requirements of Chapter V of The Companies Act, 2013.

Your board affirms that the Company has not accepted any deposits including deemed deposits etc., hence nothing more was required to be stated.

CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION

The information relating to conservation of energy, technology absorption required to be disclosed as per the provisions of Section 134 (3) (m) of the Act read with Rule 8 of the Companies (Accounts) Rules, 2014 are not applicable since your Company has indulged itself in trading activity and no manufacturing operations took place. Your board conserve energy in its own way.

FOREIGN EXCHANGE EARNINGS AND OUTGOINGS :

Payment in USD against import of goods/ocean freight: Rs. 261,37,10,720.90 (accrual basis)

Received in USD against incentive on import/volume rebate/discount on import/insurance claim : Rs. 7,52,89,417.71

DETAILS OF JOINT VENTURES, HOLDING, SUBSIDIARIES AND ASSOCIATES

Your Company has no Joint Venture, Subsidiaries, Holding and Associate Companies within the meaning of Section 2 (76) of The Companies Act, 2013. Hence, as required under Companies Act, 2013 the audited statements of accounts along with the Director's Report and the Auditor's Report of the Company is submitted on standalone basis and should be read as Annual Report for the purpose of compliance with the provisions of Companies Act, 2013.

During the FY under report, there has been no instance as to any entity etc. becoming/ceasing to be its subsidiaries, joint ventures, holding or associate companies hence nothing was required to be stated, additionally on this count.

INTERNAL CONTROL SYSTEMS

As every company is required to have an effective system of internal financial controls to ensure that its financial statements are accurate and reliable and to prevent fraud and mismanagement, your Board too has devised internal financial control to the extent required and deem appropriate and was required to state about same.

Presently your board takes care of all the aspects on personal basis.

The Company's Management is responsible for establishing and maintaining an adequate system of internal controls over financial reporting.

The Company has a system of internal controls commensurate with the nature and size of its operations, which effectively and adequately encompasses every facet of its operations and functional areas.

The system involves adopted policies and procedures regarding financial and operating functions for ensuring the orderly and efficient conduct of its business including adherence to Company's assets, prevention & detection of frauds and errors and timely preparation of reliable financial information.

The internal control systems are implemented: -

To safeguard the Company's assets from loss or damage. To keep constant check on cost structure. To provide adequate financial and accounting controls and implement accounting standards.

Your board continuously monitor and improve internal controls and the same is assessed and improved/modified to meet changes in business conditions, statutory, accounting and other requirements. Members may note that, during the year, no material weakness were observed.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

Internal financial controls of the Company are commensurate with the nature and size of business operations.

Clause (e) of Sub-section 5 of Section 134 explains the meaning of the term, "internal financial controls" as "the policies and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information."

Your directors are of the view that there are adequate policies and procedures in place in the Company so as to ensure:

the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

It may be noted the exemption dt. 13th June, 2017 conferring exemption from reporting mechanism by Statutory Auditors as per Section 143 on the adequacy of internal financial control are not available to your Company. Hence separate report is issued by Statutory Auditors, which is enclosed herewith and your board affirms that there were nil qualification/matter of emphasis and Auditor has expressed its satisfaction over same.

FUTURE PLANS OF ACTION

To enhance stakeholders value.

DISCLOSURES

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

There are no materially significant related party transactions entered into by the Company with its promoters, directors, key managerial personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

All the transactions with related parties were in the ordinary course of business and on arms' length basis and More information can be sought from notes to accounts of Balance Sheet and form AOC-2 as per the Companies (Accounts) Rules, 2014 (though not all the transactions reported therein comes within realm of Section 188) which is enclosed as ANNEXURE - 4 and forms a part of this report.

VIGIL MECHANISM

(1) Every listed company and the companies belonging to the following class or classes shall establish a vigil mechanism for their directors and employees to report their genuine concerns or grievances-

(a) the Companies which accept deposits from the public;

(b) the Companies which have borrowed money from banks and public financial institutions in excess of fifty crore rupees.

Your Board was not required to adopt vigil mechanism on the lines of Section 177 of the Companies Act, 2013 considering legal provisions and size of your Company, yet your Board is inclined to protect the interest of the Company and its stakeholders and shall do the needful as and when required to do so.

ACKNOWLEDGEMENT

Your Board would like to express their appreciation for the assistance and co-operation received from members, consultants etc. Your Board also wish to place on record their deep sense of appreciation for the committed services by others associated with the Company.

FOR NE IMPEX PRIVATE LIMITED

Rajender Kumar Jain

(Chairman)

DIN:01043621

Date :02.09.2024

Place : Delhi

Textual information (2)

Particulars of contracts/arrangements with related parties under section 188(1) [Text Block]

FORM NO. AOC.2

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

FOR THE FINANCIAL YEAR 2023-24

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

Details of contracts or arrangements or transactions not at arm's length basis--NIL

Sr. No.

Particulars

Details

1

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

Nil

2

Nature of contracts/arrangements/transactions

Nil

3

Duration of the contracts / arrangements/transactions

Nil

4

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

Nil

5

Justification for entering into such contracts or arrangements or transactions

Nil

6

Date(s) of approval by the Board

Nil

7

Amount paid as advances, if any

Nil

8

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

Nil

Details of material contracts or arrangement or transactions at arm's length basis

Sr. No.	Particulars	Details
---------	-------------	---------

1	Name(s) of the related party and nature of relationship	Veena Jain Director of the company
2	Nature of contracts/arrangements/transactions	Payment of Rent
3	Duration of the contracts / arrangements/transactions	yearly
4	Salient terms of the contracts or arrangements or transactions including the value, if any	Payment of Rent
5	Date(s) of approval by the Board	27/04/2023, By taking note of continuation of payment of rent and keeping premises in possession
6	Amount paid as advances, if any	nil

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

Sr. No.	Particulars	Details
1	Name(s) of the related party and nature of relationship	Varun Farms Private Limited - Directors interested on account of commonness
2	Nature of contracts/arrangements/transactions	Payment of Rent for premises availed
3	Duration of the contracts / arrangements/transactions	yearly
4	Salient terms of the contracts or arrangements or transactions including the value, if any	Payment of Rent for premises availed - Rs. 15,00,000/-
5	Date(s) of approval by the Board	27/04/2023, By taking note of payment of rent and keeping property under possession
6	Amount paid as advances, if any	nil



FOR NE IMPEX PRIVATE LIMITED

Sd/-

Rajender Kumar Jain

(Chairman)

DIN:01043621

Date :02.09.2024

Place : Delhi

Textual information (3)

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

WEBSITE AND ANNUAL RETURN

Members may note that your Company is having a designated website and the provisions as to stating web address, of the company for various disclosures etc. and placing of certain documents including Annual Return on website of the Company as was required to be undertaken stands undertaken. Your board will ensure to place copy of MGT 7 i.e Annual Return on website of your Company which shall be visible on link www.woodpulp.in , as and when required

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	auditor
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Mamraj & Co.
Name of auditor signing report	Praveen Gupta
Firms registration number of audit firm	006396N
Membership number of auditor	093403
Address of auditors	555-556, Aggarwal Metro Heights, Netaji Subhash Place, Pitampura, Delhi - 110 034
Permanent account number of auditor or auditor's firm	AAAFM7780M
SRN of form ADT-1	R04318523
Date of signing audit report by auditors	02/09/2024
Date of signing of balance sheet by auditors	02/09/2024

..(1)

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	as per audit report attached
Disclosure relating to quantitative details of fixed assets	as per audit report attached
Disclosure relating to physical verification and material discrepancies of fixed assets	as per audit report attached
Disclosure relating to title deeds of immovable properties	as per audit report attached
Disclosure in auditors report relating to inventories	as per audit report attached
Disclosure in auditors report relating to loans	as per audit report attached
Disclosure about loans granted to parties covered under section 189 of companies act	as per audit report attached
Disclosure relating to terms and conditions of loans granted	as per audit report attached
Disclosure regarding receipt of loans granted	as per audit report attached
Disclosure regarding terms of recovery of loans granted	as per audit report attached
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	as per audit report attached
Disclosure in auditors report relating to deposits accepted	as per audit report attached
Disclosure in auditors report relating to maintenance of cost records	as per audit report attached
Disclosure in auditors report relating to statutory dues [TextBlock]	as per audit report attached
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	as per audit report attached
Disclosure relating to disputed statutory dues [TextBlock]	as per audit report attached
Disclosure in auditors report relating to default in repayment of financial dues	as per audit report attached
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	as per audit report attached
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	as per audit report attached
Disclosure in auditors report relating to managerial remuneration	as per audit report attached
Disclosure in auditors report relating to Nidhi Company	as per audit report attached
Disclosure in auditors report relating to transactions with related parties	as per audit report attached
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	as per audit report attached
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	as per audit report attached
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	as per audit report attached

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (4) [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 (4)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of M/s N. E. Impex Private Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of M/s N. E. Impex Private Limited ("the Company"), which comprise the balance sheet as at 31st March 2024, and the statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Information other than the financial statements and auditors' report thereon

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

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit 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.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

ii½ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

ii½ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

ii½ Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

ii½ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of

sub-section (11) of section 143 of the Companies Act, 2013, we give in the 'Annexure A', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.

g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of Sec 197(16) of the Act as amended, we report that Section 197 is not applicable to a private company. Hence reporting as per Section 197(16) is not required.

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, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

FOR MAMRAJ & CO.

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 006396N

PLACE: NEW DELHI

DATE: 02.09.2024

PRAVEEN GUPTA

(PARTNER)

M.NO. 093403

UDIN : 24093403BKAOKD9496

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

(i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company has maintained proper records showing full particulars of intangible assets;

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, physical verification of inventory has been conducted at reasonable intervals by the management. In our opinion, the coverage and procedure of such verification by the management is appropriate. No discrepancy of 10% or more in the aggregate for each class of inventory were noticed on physical verification of stocks by the management as compared to book records.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets during any point of time of the year. The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

(v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.

(vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

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

(c) According to the information and explanations given to us by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.

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

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2024. Accordingly, clause 3(ix)(f) is not applicable.

(x) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us , no fraud by the company or any fraud on the company has been noticed or reported during the course of audit.

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

(c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company

(xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable accounting standards;

(xiv) In our opinion and based on our examination, the company does not require to have an internal audit system. Accordingly, clause 3(xiv)(a), of the Order is not applicable

(xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company

(xvi) (a) In our Opinion and based on our examination, the Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and the registration has been obtained;

(b) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) There has been noresignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

(xx) Based on our examination, the provision of section 135 are not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

FOR MAMRAJ & CO.

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 006396N

PLACE: NEW DELHI

DATE: 02.09.2024

PRAVEEN GUPTA

(PARTNER)

M.NO. 093403

UDIN : 24093403BKAOKD9496

Annexure 'B'

Report on Internal Financial Controls with reference to financial statements

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

We have audited the internal financial controls over financial reporting of N.E. IMPEX PRIVATE LIMITED ("the Company") as of March 31, 2024 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of

internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 MAMRAJ & CO.

CHARTERED ACCOUNTANTS

FIRM REGD. NO. 006396N

PLACE: NEW DELHI

DATE: 02.09.2024

PRAVEEN GUPTA

(PARTNER)

M.NO. 093403

UDIN : 24093403BKAOKD9496

[400500] Disclosures - Secretarial audit report

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

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

[100100] Balance sheet

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

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	78.78	78.78
Reserves and surplus	5,586.31	4,089.67
Total shareholders' funds	5,665.09	4,168.45
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	43.8	59.17
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	43.8	59.17
Current liabilities [Abstract]		
Short-term borrowings	1,156.81	1,364.97
Trade payables	1,037.14	69.96
Other current liabilities	408.67	464.62
Short-term provisions	105.12	0
Total current liabilities	2,707.74	1,899.55
Total equity and liabilities	8,416.63	6,127.17
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	898.85	790.49
Intangible assets	0	0
Tangible assets capital work-in-progress	237.6	0
Intangible assets under development or work-in-progress	0	0
Total fixed assets	1,136.45	790.49
Non-current investments	100	0
Deferred tax assets (net)	22.72	19.21
Long-term loans and advances	0	0
Total non-current assets	1,259.17	809.7
Current assets [Abstract]		
Current investments	0	0
Inventories	146	0
Trade receivables	4,093.94	4,404.3
Cash and bank balances	2,522.91	532.87
Short-term loans and advances	370.92	374
Other current assets	23.69	6.3
Total current assets	7,157.46	5,317.47
Total assets	8,416.63	6,127.17

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

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

Directors signing financial statements [Axis]	D1	D2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAJENDER	RACHIT
Middle name of director	KUMAR	
Last name of director	JAIN	JAIN
Designation of director	Director	Director
Director identification number of director	01043621	02621041
Date of signing of financial statements by director	02/09/2024	02/09/2024

[100400] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	2,016.93	1,449.6
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	122.34	84.79
Adjustments for depreciation and amortisation expense	50.84	64.21
Other adjustments to reconcile profit (loss)	0	0
Total adjustments to profit (loss)	173.18	149
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-146	0
Adjustments for decrease (increase) in trade receivables	310.36	-724.3
Adjustments for decrease (increase) in other current assets	-14.32	876.34
Adjustments for increase (decrease) in trade payables	967.17	-31.54
Adjustments for increase (decrease) in other current liabilities	-55.94	-442.81
Adjustments for provisions	105.12	0
Total adjustments for working capital	1,166.39	-322.31
Total adjustments for reconcile profit (loss)	1,339.57	-173.31
Net cash flows from (used in) operations	3,356.5	1,276.29
Income taxes paid (refund)	523.79	380.21
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	2,832.71	896.08
Net cash flows from (used in) operating activities	2,832.71	896.08
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	0
Purchase of tangible assets	496.8	584.38
Net cash flows from (used in) investing activities before extraordinary items	-496.8	-584.38
Net cash flows from (used in) investing activities	-496.8	-584.38
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	0	0
Repayments of borrowings	223.54	71.54
Interest paid	122.33	84.79
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities before extraordinary items	-345.87	-156.33
Net cash flows from (used in) financing activities	-345.87	-156.33
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,990.04	155.37
Net increase (decrease) in cash and cash equivalents	1,990.04	155.37
Cash and cash equivalents cash flow statement at end of period	2,522.91	532.87

[200100] Notes - Share capital

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Rajender Kumar Jain	Rajender Kumar Jain	Rachit Jain	Rachit Jain
PAN of shareholder	AAGPJ8478B	AAGPJ8478B	AKCPJ5628F	AKCPJ5628F
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 4,28,745	[shares] 4,28,745	[shares] 1,87,355	[shares] 1,87,355
Percentage of shareholding in company	54.42%	54.42%	23.78%	23.78%

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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	Rakhi Anand	Rakhi Anand	Reema Gupta	Reema Gupta
PAN of shareholder	AAMPJ6519M	AAMPJ6519M	ADVPJ1569A	ADVPJ1569A
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 75,100	[shares] 75,100	[shares] 75,100	[shares] 75,100
Percentage of shareholding in company	9.53%	9.53%	9.53%	9.53%

..(1)

Disclosure of classes of share capital [Table]

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

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000	[shares] 15,00,000
Value of shares authorised	150	150	150	150
Number of shares issued	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares issued	78.78	78.78	78.78	78.78
Number of shares subscribed and fully paid	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares subscribed and fully paid	78.78	78.78	78.78	78.78
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] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Total value of shares subscribed	78.78	78.78	78.78	78.78
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
Value of shares called	78.78	78.78	78.78	78.78
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	78.78	78.78	78.78	78.78
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] 7,87,800	[shares] 7,87,800	[shares] 7,87,800	[shares] 7,87,800
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	78.78	78.78	78.78	78.78
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
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

..(2)

Disclosure of classes of share capital [Table]

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000
Value of shares authorised	150	150
Number of shares issued	[shares] 7,87,800	[shares] 7,87,800
Value of shares issued	78.78	78.78
Number of shares subscribed and fully paid	[shares] 7,87,800	[shares] 7,87,800
Value of shares subscribed and fully paid	78.78	78.78
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] 7,87,800	[shares] 7,87,800
Total value of shares subscribed	78.78	78.78
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,87,800	[shares] 7,87,800
Value of shares called	78.78	78.78
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	78.78	78.78
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] 7,87,800	[shares] 7,87,800
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	78.78	78.78
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
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 Lakhs of INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	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	9	9
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 (5)

Disclosure of notes on share capital explanatory [Text Block]

d)	The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital;		
	The Company has only one class of equity shares having a par value of Rs 10 per share. Each shareholder is entitled to one vote per share. The company declares and pays dividend in Indian Rupee. Any dividend proposed by the Board of the Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. During the year ended March 31, 2024 the amount per share recognised as distribution to equity holders was Rs. Nil (March 31, 2023 - Rs Nil). The total dividend appropriation for the year ended March 31, 2024 amounts to Rs. Nil (March 31, 2023 - Rs Nil) including Corporate Dividend Tax of Rs. Nil (March 31, 2023 Rs Nil). In the event of the liquidation of the company, the holder of the equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion of the number of the equity shares held by the equity share holders.		
e)	Details of share held by shareholders holding more than 5% of aggregate Equity Shares of the company		
		As at March 31, 2024	As at March 31, 2023
	Name of Shareholder		
		No. of Shares held	% of Holding
	Equity Shares		
	Mr. Rajender Kumar Jain	428745	54.42
	Mr. Rachit Jain	187355	23.78
	Mrs. Rakhi Anand	75100	9.53

	Mrs. Reema Gupta		75100	9.53	75100	9.53	
	Others		21500	2.73	21500	2.73	
	Total		787800	100.00	787800	100.00	
f)	Details of Equity Shares held by the Promoters at the end of the year						
		As at March 31, 2024					
	Promoter Name		As at March 31, 2024		As at March 31, 2023		% Change in holding
			No. of Shares held	% of Holding	No. of Shares held	% of Holding	
	Equity Shares						
	Mr. Rajender Kumar Jain		428745	54.42	428745	54.42	-
	Mr. Rachit Jain		187355	23.78	187355	23.78	-
	Mrs. Rakhi Anand		75100	9.53	75100	9.53	
	Mrs. Reema Gupta		75100	9.53	75100	9.53	
	Others		21500	2.73	21500	2.73	
	Total		787800	100.00	787800	100.00	-

		As at March 31, 2023						
	Promoter Name		As at March 31, 2023		As at March 31, 2022			
			No. of Shares held	% of Holding	No. of Shares held	% of Holding	% Change in holding	
	Equity Shares							
	Mr. Rajender Kumar Jain		428745	54.42	428745	54.42	-	
	Mr. Rachit Jain		187355	23.78	187355	23.78	-	
	Mrs. Rakhi Anand		75100	9.53	75100	9.53		
	Mrs. Reema Gupta		75100	9.53	75100	9.53		
	Others		21500	2.73	21500	2.73		
	Total		787800	100.00	787800	100.00	-	

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,496.64	1,093.1	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	1,496.64	1,093.1	0	0
Deductions to reserves [Abstract]				
Securities premium adjusted bonus shares	0	0	0	0
Securities premium adjusted writing off preliminary expenses	0	0	0	0
Securities premium adjusted writing off discount expenses issue shares debentures	0	0	0	0
Securities premium adjusted premium payable redemption preference shares debentures	0	0	0	0
Securities premium adjusted purchase own shares other securities under section 68	0	0	0	0
Other utilisation of securities premium if permitted	0	0	0	0
Other deductions to reserves	0	0	0	0
Total deductions to reserves	0	0	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		
Interim preferred dividend appropriation	0	0		
Interim special dividend appropriation	0	0		
Total interim dividend appropriation	0	0		
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		
Final preferred dividend appropriation	0	0		
Final special dividend appropriation	0	0		
Total final dividend appropriation	0	0		
Total dividend appropriation	0	0		
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		
Preferred dividend tax appropriation	0	0		
Total dividend tax appropriation	0	0		
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	1,496.64	1,093.1	0	0
Reserves at end of period	5,586.31	4,089.67	38.18	38.18
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0	0	0

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	1,496.64	1,093.1
Other additions to reserves	0	0
Total additions to reserves	1,496.64	1,093.1
Deductions to reserves [Abstract]		
Other utilisation of securities premium if permitted	0	0
Other deductions to reserves	0	0
Total deductions to reserves	0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]		
Dividend appropriation [Abstract]		
Interim dividend appropriation [Abstract]		
Interim equity dividend appropriation	0	0
Interim preferred dividend appropriation	0	0
Interim special dividend appropriation	0	0
Total interim dividend appropriation	0	0
Final dividend appropriation [Abstract]		
Final equity dividend appropriation	0	0
Final preferred dividend appropriation	0	0
Final special dividend appropriation	0	0
Total final dividend appropriation	0	0
Total dividend appropriation	0	0
Dividend tax appropriation [Abstract]		
Equity dividend tax appropriation	0	0
Preferred dividend tax appropriation	0	0
Total dividend tax appropriation	0	0
Other appropriations	0	0
Transfer to general reserve	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0
Appropriation towards bonus shares	0	0
Total changes in reserves	1,496.64	1,093.1
Reserves at end of period	5,548.13	4,051.49
Venturer's share of post-acquisition reserves of jointly controlled enterprise	0	0

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]	Rupee term loans from banks [Member]		
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]		
	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	43.8	59.17	43.8	59.17
Nature of security [Abstract]				
Nature of security			Car loan from Bank	Car loan from Bank

..(2)

Classification of borrowings [Table]

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

Classification based on time period [Axis]		Short-term [Member]			
Classification of borrowings [Axis]		Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]		Secured borrowings [Member]		Secured borrowings [Member]	
		31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Borrowings notes [Abstract]					
Details of borrowings [Abstract]					
Details of borrowings [LineItems]					
Borrowings	23.68	40.86	23.68	40.86	
Nature of security [Abstract]					
Nature of security			Car loan from Bank	Car loan from Bank	

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]		Short-term [Member]			
Classification of borrowings [Axis]		Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]		Unsecured borrowings [Member]		Unsecured borrowings [Member]	
		31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]					
Details of borrowings [Abstract]					
Details of borrowings [LineItems]					
Borrowings	666	822.54	553.4	701.13	

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]		Short-term [Member]			
Classification of borrowings [Axis]		Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]		Unsecured borrowings [Member]		Secured borrowings [Member]	
		31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]					
Details of borrowings [Abstract]					
Details of borrowings [LineItems]					
Borrowings	112.6	121.41	467.13	501.57	

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]		Short-term [Member]			
Classification of borrowings [Axis]		Other loans and advances, others [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]		01/04/2023 to 31/03/2024		01/04/2022 to 31/03/2023	
Borrowings notes [Abstract]					
Details of borrowings [Abstract]					
Details of borrowings [LineItems]					
Borrowings		467.13	501.57		
Nature of security [Abstract]					
Nature of security		Other borrowings from Bank	Other borrowings from Bank		

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

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (6) [See below]

Textual information (6)

Disclosure of notes on borrowings explanatory [Text Block]

4 BORROWINGS				
Particulars		As At March 31, 2024		As At March 31, 2023
Long term borrowings (Secured)				
Term loans:				
From Banks				
- For Car Loan		67.47		100.03
less :`current maturities of Long term borrowings		23.68		40.86
Total		43.80		59.17
Short term borrowings (Unsecured)				
Loans repayable on demand				
From Banks				
- Car Loan				
`current maturities of Long term borrowings		23.68		40.86
- Other borrowings from Banks-				

Secured		467.13	501.57	
Loans and advances from related parties				
From Directors		553.40	701.13	
Loans and advances from Other parties				
From Others		112.60	121.41	
Total		1,156.81	1,364.98	
Note:-				
1	Bank CC Limit has been Secured against Property of the Director			

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	A S MENTIONED	A S MENTIONED	NA	NA	NA	NA
Useful lives or depreciation rates tangible assets	A S MENTIONED	A S MENTIONED	NA	NA	NA	NA

..(2)

Disclosure of additional information tangible assets [Table]

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method					
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method					
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV Method					
Useful lives or depreciation rates tangible assets	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.	as prescribed in Schedule II to the Companies Act, 2013.

..(1)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]		Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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		162.92	584.37	162.92	584.37		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		-50.84	-64.21			50.84	64.21
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
Disposals tangible assets, others		3.72	0	32.61	0	28.89	0
Total disposals tangible assets		3.72	0	32.61	0	28.89	0
Other adjustments tangible assets [Abstract]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
Other adjustments tangible assets, others		0	0	0	0	0	0
Total other adjustments tangible assets		0	0	0	0	0	0
Total changes in tangible assets		108.36	520.16	130.31	584.37	21.95	64.21
Tangible assets at end of period		898.85	790.49	1,066.92	936.61	168.07	146.12

..(2)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Land [Member]					
Sub classes of tangible assets [Axis]		Owned 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]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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		140.05	584.16	140.05	584.16		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		0	0			0	0
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
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]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
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		140.05	584.16	140.05	584.16	0	0
Tangible assets at end of period		788.81	648.76	788.81	648.76	0	0

..(3)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Land [Member]					
Sub classes of tangible assets [Axis]		Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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		140.05	584.16	140.05	584.16		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		0	0			0	0
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
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]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
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		140.05	584.16	140.05	584.16	0	0
Tangible assets at end of period		788.81	648.76	788.81	648.76	0	0

..(4)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1.09	-1.59			1.09	1.59
Total changes in tangible assets	-1.09	-1.59	0	0	1.09	1.59
Tangible assets at end of period	2.4	3.49	11.42	11.42	9.02	7.93

Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1.09	-1.59			1.09	1.59
Total changes in tangible assets	-1.09	-1.59	0	0	1.09	1.59
Tangible assets at end of period	2.4	3.49	11.42	11.42	9.02	7.93

..(6)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Vehicles [Member]					
Sub classes of tangible assets [Axis]		Owned 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]		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023		
Disclosure of 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	19.04	0	19.04	0			
Acquisitions through business combinations tangible assets	0	0	0	0			
Depreciation tangible assets	-44.95	-58.41			44.95	58.41	
Impairment loss recognised in profit or loss tangible assets	0	0			0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0	
Revaluation increase (decrease) tangible assets	0	0	0	0			
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers	0	0	0	0	0	0	
Disposals tangible assets, others	3.72	0	32.61	0	28.89	0	
Total disposals tangible assets	3.72	0	32.61	0	28.89	0	
Other adjustments tangible assets [Abstract]							
Increase (decrease) through net exchange differences tangible assets	0	0	0	0			
Other adjustments tangible assets, others	0	0	0	0	0	0	
Total other adjustments tangible assets	0	0	0	0	0	0	
Total changes in tangible assets	-29.63	-58.41	-13.57	0	16.06	58.41	
Tangible assets at end of period	98.95	128.58	221.82	235.39	122.87	106.81	

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Motor vehicles [Member]					
Sub classes of tangible assets [Axis]		Owned 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]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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		19.04	0	19.04	0		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		-44.95	-58.41			44.95	58.41
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
Disposals tangible assets, others		3.72	0	32.61	0	28.89	0
Total disposals tangible assets		3.72	0	32.61	0	28.89	0
Other adjustments tangible assets [Abstract]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
Other adjustments tangible assets, others		0	0	0	0	0	0
Total other adjustments tangible assets		0	0	0	0	0	0
Total changes in tangible assets		-29.63	-58.41	-13.57	0	16.06	58.41
Tangible assets at end of period		98.95	128.58	221.82	235.39	122.87	106.81

..(8)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Motor vehicles [Member]					
Sub classes of tangible assets [Axis]		Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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		19.04	0	19.04	0		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		-44.95	-58.41			44.95	58.41
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
Disposals tangible assets, others		3.72	0	32.61	0	28.89	0
Total disposals tangible assets		3.72	0	32.61	0	28.89	0
Other adjustments tangible assets [Abstract]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
Other adjustments tangible assets, others		0	0	0	0	0	0
Total other adjustments tangible assets		0	0	0	0	0	0
Total changes in tangible assets		-29.63	-58.41	-13.57	0	16.06	58.41
Tangible assets at end of period		98.95	128.58	221.82	235.39	122.87	106.81

..(9)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Office equipment [Member]					
Sub classes of tangible assets [Axis]		Owned 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]		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023		
Disclosure of 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	3.43	0.21	3.43	0.21			
Acquisitions through business combinations tangible assets	0	0	0	0			
Depreciation tangible assets	-4.51	-4.02			4.51	4.02	
Impairment loss recognised in profit or loss tangible assets	0	0			0	0	
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0	
Revaluation increase (decrease) tangible assets	0	0	0	0			
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers	0	0	0	0	0	0	
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]							
Increase (decrease) through net exchange differences tangible assets	0	0	0	0			
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	-1.08	-3.81	3.43	0.21	4.51	4.02	
Tangible assets at end of period	8.31	9.39	40.29	36.86	31.98	27.47	

..(10)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of 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	3.43	0.21	3.43	0.21		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4.51	-4.02			4.51	4.02
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
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	-1.08	-3.81	3.43	0.21	4.51	4.02
Tangible assets at end of period	8.31	9.39	40.29	36.86	31.98	27.47

..(11)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Computer equipments [Member]					
Sub classes of tangible assets [Axis]		Owned 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]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]							
Disclosure of tangible assets [LineItems]							
Reconciliation of changes in tangible assets [Abstract]							
Changes in tangible assets [Abstract]							
Additions other than through business combinations tangible assets		0.4	0	0.4	0		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		-0.29	-0.19			0.29	0.19
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
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]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
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		0.11	-0.19	0.4	0	0.29	0.19
Tangible assets at end of period		0.38	0.27	4.58	4.18	4.2	3.91

..(12)

Disclosure of tangible assets [Table]

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

Classes of tangible assets [Axis]		Computer equipments [Member]					
Sub classes of tangible assets [Axis]		Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]							
Disclosure of tangible assets [LineItems]							
Reconciliation of changes in tangible assets [Abstract]							
Changes in tangible assets [Abstract]							
Additions other than through business combinations tangible assets		0.4	0	0.4	0		
Acquisitions through business combinations tangible assets		0	0	0	0		
Depreciation tangible assets		-0.29	-0.19			0.29	0.19
Impairment loss recognised in profit or loss tangible assets		0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets		0	0			0	0
Revaluation increase (decrease) tangible assets		0	0	0	0		
Disposals tangible assets [Abstract]							
Disposals tangible assets through demergers		0	0	0	0	0	0
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]							
Increase (decrease) through net exchange differences tangible assets		0	0	0	0		
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		0.11	-0.19	0.4	0	0.29	0.19
Tangible assets at end of period		0.38	0.27	4.58	4.18	4.2	3.91

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
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]	
	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	N1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	In Others Investments	In Others Investments
Non-current investments	100	0
Name of body corporate in whom investment has been made	In Others Investments	In Others Investments

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

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	100	0
Market value of quoted non-current investments	100	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0
Share non-current investments joint ventures	0	0

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

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]	Stores and spares [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	146	0	146	0
Goods in transit	0	0	0	0
Mode of valuation	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value	valued at lower of cost and net realizable value

Loans and advances [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
	Security deposits [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	2.06	0.9	52.79	93.48
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	2.06	0.9	52.79	93.48
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

..(2)

Loans and advances [Table]

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

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances value be received [Member]		Prepaid expenses [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	0	0	2.28	3.97
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	0	0	2.28	3.97
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

..(3)

Loans and advances [Table]

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

Classification based on time period [Axis]	Short-term [Member]			
	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	313.79	274.21	0	1.44
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	313.79	274.21	0	1.44
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	5	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	5	0
Provision for corporate tax [Abstract]		
Provision for current tax	100.12	0
Provision for wealth tax	0	0
Provision for fringe benefit tax	0	0
Provision for other tax	0	0
Provision for corporate dividend tax	0	0
Total provision for corporate tax	100.12	0
Provision for proposed dividend [Abstract]		
Provision for proposed equity dividend [Abstract]		
Provision for proposed equity interim dividend	0	0
Provision for proposed equity final dividend	0	0
Provision for proposed equity special dividend	0	0
Total provision for proposed equity dividend	0	0
Provision for proposed preference dividend [Abstract]		
Provision for proposed preference interim dividend	0	0
Provision for proposed preference final dividend	0	0
Provision for proposed preference special dividend	0	0
Total provision for proposed preference dividend	0	0
Total provision for proposed dividend	0	0
Provision for statutory liabilities	0	0
CSR expenditure provision	0	0
Provision for abandonment cost	0	0
Other provisions	0	0
Total provisions	105.12	0

..(1)

Subclassification of trade receivables [Table]

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	4,093.94	4,404.3	4,093.94	4,404.3
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,093.94	4,404.3	4,093.94	4,404.3
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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (7) [See below]	
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (8) [See below]	
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (9) [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
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
Withholding taxes payable	17.01	12.67
Taxes payable sales tax	(A) 287.74	(B) 250.98
Taxes payable other tax	(C) 0.64	(D) 0.71
Public deposit payable, current	0	0
Total other payables, current	305.39	264.36
Advance received from customers	9.04	142.62
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	94.24	57.64
Total other current liabilities	408.67	464.62
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (10) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (11) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	235.39	158.16
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (12) [See below]	
Fixed deposits with banks	993.3	503.3
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	1,527.09	28.59
Total balance with banks	2,520.39	531.89
Cheques, drafts on hand	0	0
Cash on hand	2.52	0.98
Others	0	0
Total cash and cash equivalents	2,522.91	532.87
Other bank balances	0	0
Total cash and bank balances	2,522.91	532.87
Earmarked balances with banks	0	0
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Share cash and cash equivalents joint ventures	0	0
Other current assets, others	23.69	6.3
Total other current assets	23.69	6.3

Nature of other current assets	Interest accrued on fixed deposits	Interest accrued on fixed deposits
--------------------------------	------------------------------------	------------------------------------

Footnotes

- (A) GST
- (B) GST
- (C) TCS
- (D) TCS

Textual information (7)

Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

?

?

5	Trade payable	?		?		?	
				Non- Current		Current	
				As at	As at	As at	As at
	?	?	?	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
	- Total outstanding dues of micro enterprises and small enterprises			-	-		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises.			-	-	1,037.13	69.96
				-	-	1,037.13	69.96
	Notes						
	(a)	The trade payables are unsecured and non interest-bearing and are usually on varying trade term.					
	(b)	For trade payables due to related parties {refer note 34}.					
	(c)	For trade payables ageing schedule {refer note 35(a)}.					

	(d)	Details of dues to Micro & Small Enterprises as per Micro Small and Medium Enterprise Development Act, 2006					
		The company has not outstanding dues to suppliers registered under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act"). The disclosures pursuant to the said MSMED Act are as follows					
				March 31, 2024	March 31, 2023		
		i) Principal amount and interest due thereon remaining unpaid to any supplier covered under MSMED Act:					
		- Principal amount		-	-		
		- Interest		-	-		
		ii) The amount of interest paid by the buyer in terms of section 16, of the MSMED Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.		-	-		
		- Principal amount		-	-		
		- Interest		-	-		
		iii) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006		-	-		
		iv) The amount of interest accrued and remaining unpaid at the end of each accounting year.		-	-		
		v) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006		-	-		

?

35	Ageing Schedule							
a)	Trade Payable Ageing Schedule							
	As at March 31, 2024							
	?	?	?	Outstanding for following period from the date of the transaction.	?			
	Particulars	Unbilled*	Not Due	Less than 1 Year	1 - 2 Year	2 - 3 Year	More Than 3 Year	Total
	?							?
	(i) Total Outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	1,031.06	-	-	6.07	1,037.13
	(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
	(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-
	Total	-	-	1,031.06	-	-	6.07	1,037.13
	As at March 31, 2023							
	?	?	?	Outstanding for following period from the date of the transaction.	?			

	Particulars	Unbilled*	Not Due	Less than 1 Year	1 - 2 Year	2 - 3 Year	More Than 3 Year	Total
	(i) Total Outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	62.16	7.80	-	-	69.96
	(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-	-
	(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-	-
	Total	-	-	62.16	7.80	-	-	69.96
	*Pertains to expense payable for which bill yet to be received by the Company							

?

Textual information (8)

Disclosure of notes on provisions explanatory [Text Block]

7	Provisions						
				Non-current		Current	
			As at	As at	As at	As at	
			March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023	
	Provision for employee benefits						
	Provision for gratuity		-	-	5.00	-	
	Provision for compensated absences		-	-	-	-	
	Provision for Long term service award						
			-	-	5.00	-	
	Provision-Others						
	Provision for warranty		-	-	-	-	
	Provision for anticipated loss		-	-	-	-	
	Provision for income tax {net of advance tax and Withholding Tax}		-	-	100.12	-	
	Provision for Contingency		-	-	-	-	
			-	-	100.12	-	

				-	-	105.12	-
--	--	--	--	---	---	--------	---

Textual information (9)

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

6	Other liabilities										
							Non-current	Current	As at	As at	As at
							March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023	
	Rent equalisation reserve			-	-						
	Advances from customers			-	-				9.04	142.61	
	Revenue received in advance			-	-				-	-	
	Deferred revenue			-	-				-	-	
	Others										
		TDS payable		-	-				17.01	12.67	
		TCS payable		-	-				0.64	0.71	
		CGST Payable		-	-				0.36	0.54	
		IGST Payable		-	-				287.03	249.90	
		SGST Payable		-	-				0.36	0.54	
		Other Liabilities		-	-				94.24	57.64	

			-	-	408.68	464.62
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Textual information (10)

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

11 Loans and advances							
				Non-current		Current	
				As at		As at	
				March 31, 2024		March 31, 2023	
Unsecured, considered good							
Security deposits						2.06	0.90
						-	
Advances recoverable in cash or kind				-			
Loan and advances to related parties				-		-	
Advance to Suppliers				-		52.79	93.48
Other Advance						-	
Advance						1.43	
Other loans and advances				-			
Advance income tax (net of provision for Income tax)				-			
Prepaid expenses				-		2.28	3.97

	Rent Receivable				-	
	Balances with statutory / government authorities			-		
	Sales Tax refund				0.61	0.61
	CGST Input				6.56	3.69
	IGST Input				294.36	260.53
	SGST Input				9.75	3.78
	Output Tax				-	-
	CGST/SGST/IGST Cash Balance				2.52	5.60
	Total			-	370.92	374.00

Textual information (11)

Disclosure of notes on trade receivables explanatory [Text Block]

13	Trade receivables						
				Non-current		Current	
				As at	As at	As at	As at
				March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
	Outstanding for a period exceeding six months from the date they are due for payment						
	Unsecured, considered good			-	-	235.3856837	158.1602034
	Unsecured, considered doubtful			-	-		
				-	-	235.3856837	158.1602034
	Less: Provision for doubtful receivables			-	-	-	-
				-	-	235.3856837	158.1602034
	Other receivables						
	Unsecured, considered good			-	-	3,858.5596008	4,246.1437275
				-	-	3,858.5596008	4,246.1437275

	Total			-	-	4,093.95	4,404.30	
	Notes							
	a)	For trade receivable ageing schedule {refer note 34(b)}						
	b)	For trade receivable due from related parties {refer note 34}						
	c)	Trade receivables are non-interest bearing and are usually on trade terms based on credit worthiness of customers as per the terms of contract with customers.						

35	Ageing Schedule							
(b)	Trade Receivable Ageing Schedule							
	As at March 31, 2024							
			Outstanding for following period from the date of the transaction.					
		Not due	Less than 6 Months	6 Months - 1 year	1 - 2 Year	2 - 3 Year	More Than 3 Year	Total
	(i) Undisputed Trade Receivable - Considered Good	-	3,858.56	153.86	68.69	-	12.84	4,093.95

	(ii) Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-	-
	(iii) Disputed Trade Receivable - Considered Good	-	-	-	-	-	-	-
	(iv) Disputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-	-
	Total	-	3,858.56	153.86	68.69	-	12.84	4,093.95
	Less: Provision for doubtful debts	-	-	-	-	-	-	-
	Total	-	3,858.56	153.86	68.69	-	12.84	4,093.95
	As at March 31, 2023							
			Outstanding for following period from the date of the transaction.					
		Not due	Less than 6 Months	6 Months - 1 year	1 - 2 Year	2 - 3 Year	More Than 3 Year	Total
	(i) Undisputed Trade Receivable - Considered Good	-	4,329.06	33.55	40.34	-	-	4,402.95
	(ii) Undisputed Trade Receivable - Considered Doubtful	-	-	-	-	-	-	-
	(iii) Disputed Trade Receivable - Considered Good	-	-	-	-	-	-	-
	(iv) Disputed Trade Receivable - Considered	-	-	-	-	-	-	-

	Doubtful							
	Total	-	4,329.06	33.55	40.34	-	-	4,402.95
	Less: Provision for doubtful debts	-	-	-	-	-	-	-
	Total	-	4,329.06	33.55	40.34	-	-	4,402.95

Textual information (12)

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

14	Cash and bank balances						
				Non-current		Current	
		As at		As at		As at	
		March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023	March 31, 2024	March 31, 2023
	Cash and cash equivalents						
	Cash in hand					2.52	0.98
	Balances with banks:						
	On current accounts			-	-	1,527.09	28.59
	Deposits with original maturity of less than three months			-	-	990.00	
						?	?
				-	-	2,519.61	29.57
	Other bank balances						
	Deposits with remaining maturity of more than twelve months						
	Deposits with original maturity of more than three months but remaining maturity upto twelve months {refer note (a) and (b)}			-	-	3.30	503.30

	Margin money deposit {refer note (b)}							
					-	-	3.30	503.30
	Amount disclosed under non-current assets (note 15)				-	-	-	-
					-	-	2,522.91	532.87
	Notes							
	(a) Deposits pledged as security with banks for obtaining bank guarantees of Rs. 3,30,000.00 (March 31, 2023: Rs. 93,545.71).							
	(b) Deposits pledged with sales tax authorities Rs. NIL (March 31, 2023: Rs. 85.00).							

?

[200700] Notes - Additional disclosures on balance sheet

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (13) [See below]	
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	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

Textual information (13)

Disclosure of additional balance sheet notes explanatory [Text Block]

26	Commitments and Contingencies						
	There are Rs nil contingent liabilities for the year ended March 31, 2024(March 31, 2023 :Rs nil)						
	There is Rs nil contingent Commitments for the year ended March 31, 2024(March 31, 2023 :Rs nil)						
27	SUBSEQUENT EVENTS						
	No such events						
28	Employee benefit plans						
	ESI and PF are not applicable on the company, hence no provision is made for that.However provision has been made on accounts of Gratuity and Retirement Benefits for the employees of Rs. 500,000.00.						
29	Segment Reporting						
	The Company has only one business segment primarily sales and operates in one geographical segment. As the Company operates in a single business segment, the reporting requirement for primary segment disclosure prescribed by paragraphs 39 to 51 of Accounting Standard 17 - Segment reporting is not required to be disclosed in these financial statements. However, the Company has disclosed the information related to secondary segment as per Accounting Standard-17 'Segment Reporting' .						

			Amount	Foreign Currency	Exchange Rate		
	Segment Capital expenditure - Intangible Assets						
	Within India					-	-
	Outside India					-	-
	Total					-	-
30	Unhedged foreign currency						
	Particulars of unhedged foreign currency exposure as at the reporting date:						
	Particulars	Currency	As at March 31, 2024			As at March 31, 2023	
	Trade Receivable and Advance Recoverable		-	-		-	-

	Trade Payable	978.96	11.74	0.00	-	-	
31	Earnings in foreign currency (on accrual basis)						
	Particulars					For the year ended	For the year ended
						March 31, 2024	March 31, 2023
	Incentive on Import					662.40	224.02
						662.40	224.02
32	Expenditure in foreign currency (accrual basis)						
	Particulars					For the year ended	For the year ended
						March 31,	March 31,

							2024	2023
	import of goods						26137.10	13,297.21
33	Corporate Social Responsibility (CSR) expenditure							
	As per Section 135 of the Companies Act, 2013, the Company needs to spend at least 2% of its average net profit for the immediately preceding three financial years on Corporate Social Responsibility (CSR) activities. The areas for CSR activities are eradication of hunger and malnutrition, promoting education, art and culture, healthcare, destitute care and rehabilitation, environment sustainability, disaster relief and rural development projects. A CSR Committee has been formed by the Company as per the Act.							
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023					
	Contribution to PM national relief fund							
	Contribution to I2Usocial foundation					?		
	Contribution to We are one						?	
	Contribution to tare zameen foundation							?
	Contribution to other charitable trust	29.00	16.21					
	Amount recognised in Statement of							

Profit and Loss	29.00	16.21					
Amount approved by board to be spent during the year				?			
Amount required to be spent as per Section 135 of the Act				?			
Amount spent during the year on							
(i) Construction/ acquisition of assets			?	?			
(ii) Contribution to Trust/Universities	29.00	16.21					
(iii) On purpose other than above			?	?			
Total Amount Spent	29.00	16.21					
Amount yet to be spent					?		
	29.00	16.21					
Less: Excess spent during the year to be carried forward to next financial year	-	-					
	29.00	16.21					
Details of other than ongoing CSR							

	projects under Section 135(6) of the Act							
	Year	Opening Balance			Amount spent during the year		Closing Balance	
		With the Company	In Separate CSR Unspent A/c	Amount required to be spent during the year	From Company's bank account	From Separate CSR Unspent account	With the Company	In Separate CSR Unspent A/c
	FY 2022-23	-	-	16.21	16.21	-	-	-
	FY 2023-24	-	-	29.00	29.00	-	-	-
	Details of CSR expenditure under Section 135(5) of the Act in respect of unspent amount other than ongoing projects							
	Year	Balance unspent at the beginning of the year	Amount deposited in Specified Fund of Schedule VII of the Act within 6 months	Amount required to be spent during the year	Amount spent during the year	Balance unspent at the end of the year*		
	FY 2022-23	-	-	-	-	-	-	-
	FY 2023-24	-	-	-	-	-	-	-
	Details of excess CSR expenditure							

	under Section 135(5) of the Act						
	Year	Balance excess spent at the beginning of the year	Amount required to be spent during the year	Amount spent during the year	Balance excess spent at the end of the year*		
	FY 2022-23	-	16.21	16.21	-		
	FY 2023-24	-	29.00	29.00	-		
	* The Company has not carried forward excess amount during the year to next financial year.						

36	Outstanding Contracts: Estimated amount of contracts remaining to be executed on capital account and not provided for (Net of Advances) : Nil, (Previous Year : Nil)						
----	---	--	--	--	--	--	--

37	Ratio Analysis and its elements						
	S.No.	Particulars	Units	31st March, 2024	31st March, 2023	% Change	Reasons for more than 25% Increase/ (decrease)
	1	Current Ratio	Times	2.64	2.80	-5.57%	Not Significant
							Due to Long term

	2	Debt-Equity Ratio	Times	0.01	0.01	-45.54%	Debt Repayment	
	3	Debt Service Coverage Ratio	Times	17.90	18.85	-5.04%	Not Significant	
	4	Return on Equity Ratio	Times	0.30	0.71	-57.18%	Not Significant	
	5	Inventory turnover ratio	Times	-	-	0.00%	Not Applicable	
	6	Trade Receivables turnover ratio	Times	7.60	6.90	10.09%	Not Significant	
	7	Trade payables turnover ratio	Times	55.40	304.30	-81.80%	Due to Higher Credit Purchase	
	8	Net capital turnover ratio	Percentage	7.26	8.16	-11.11%	Not Significant	
	9	Net profit ratio	Percentage	0.05	0.04	18.32%	Due to higher sales during the year	
	10	Return on Capital employed	Percentage	0.37	0.36	3.25%	Not Significant	
	11	Return on investment	Percentage	0.25	0.25	1.50%	Not Significant	
	Elements of Ratio							
	S.No.	Ratios	31st March, 2024		31st March, 2023			

	Numerator	Denominator	Numerator	Denominator	Numerator	Denominator		
1	Current Ratio	Current Assets	7,157.46	2,707.75	5,317.46	1,899.56		
2	Debt-Equity Ratio	Total Debt	43.80	5,665.09	59.17	4,168.44		
3	Debt Service Coverage Ratio	PBIT+ Depreciation	2,190.10	122.33	1,598.60	84.79		
4	Return on Equity Ratio	PAT	Avg. Shareholder`s Equity	1,496.64	4,916.76	1,093.10	1,537.69	
5	Inventory turnover ratio	Cost of Goods Sold	Avg. Inventory	30,518.63	-	26,087.95	-	
6	Trade Receivables turnover ratio	Total Sales	Avg. Trade Receivables	32,284.19	4,249.12	27,897.96	4,042.15	
7	Trade payables turnover ratio	Total Purchases	Avg. Trade Payables	30,664.62	553.55	26,087.95	85.73	
8	Net capital turnover ratio	Revenue from operations	Working Capital	32,284.19	4,449.71	27,897.96	3,417.91	
9	Net profit ratio	Net Profit after tax	Revenue from operations	1,496.64	32,284.19	1,093.10	27,897.96	
10	Return on Capital employed	Earning before interest and taxes	Total Net Worth+ Total Debt+ Total Deferred Tax Liability	2,139.26	5,708.88	1,534.39	4,227.61	
11	Return on investment	Earning before interest and taxes	Total Assets	2,139.26	8,416.63	1,534.39	6,127.17	

		Notes:						
	(i)	Average shareholder's equity = {(Total opening equity+ Total closing equity)/ 2}						
	(ii)	Average inventory = {(Total opening inventory + Total closing inventory)/ 2}						
	(iii)	Average Trade receivable = {(Total opening trade receivables+ Total closing trade receivables)/ 2}						
	(iv)	Average Trade Payable = {(Total opening trade payable + Total closing trade payable)/ 2}						
	(v)	Working capital = Current Asset - current liability						
	(vi)	Earning before interest and tax = Profit before tax + finance cost						
	(vii)	Capital Employed = Tangible Net Worth + Total Borrowings + Deferred Tax Liability						

38	Other Statutory Information							
	No proceeding have been initiated or pending against the company							

(i)	under Benami Transactions (Prohibition) Act, 1988 and rules thereunder.					
(ii)	The Company does not have any transaction with companies Struck Off under Section 248 of Companies Act, 2013 or under section 560 of Companies Act, 1956.					
(iii)	The Company has not been declared as a willful defaulter by any bank or financial institution or any other lender.					
(iv)	There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.					
(v)	During the year company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of section 73 to 76 of Companies Act, 2013.					
(vi)	The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.					
(vii)	The company does not have any Charges or Satisfaction which is yet to be registered with ROC beyond the Statuory Period.					
(viii)	The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:					
	a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries					
(ix)	The company has not received any fund from the person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding that the (whether recorded in writing or otherwise) that the Company shall:					
	a) directly or indirectly lend or invest in other persons or entities					

	identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries					
(x)	The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961)					
(ix)	The Company does not have any immovable property (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) held in name of the Company as at 31st March 2023.					
(xii)	During the year, the company has not revalued any of its Property, Plant & Equipment.					
(xiii)	The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the Company.					
(xiv)	No scheme of Arrangement has been approved by Competent authority in terms of Sections 230 to 237 of the Companies Act, 2013 in respect of the Company.					
(xv)	The Company has not availed any loan facility from bank or financial institution on the basis of security of Current Assets.					
(xvi)	The provision of Corporate social responsibility is not applicable on the company as per section 135 of the Companies Act 2013.					
39	Figures of previous year have been regrouped and rearranged wherever considered necessary to classify with the figures of current year.					

	As per our Audit Report of even date attached				
	For Mamraj & Co.	For and on behalf of Board of Directors			
	Chartered Accountants				
	Firm Registration Number: 006396N				
	CA. Praveen Gupta		Rajender Kumar Jain	Rachit Jain	
	Partner		Director	Director	
	Membership No. 093403		(DIN: 01043621)	(DIN: 02621041)	
	Place : New Delhi				
	Date : 02.09.2024				
	UDIN: 24093403BKAOKD9496				

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

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

	01/04/2023 to 31/03/2024
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (14) [See below]

Textual information (14)

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

	N.E. IMPEX PRIVATE LIMITED								
	CIN : U74899DL2001PTC109442								
	Notes to Accounts for the Financial Year ending 31st March 2024								
	Company Overview								
	N. E. Impex Private Limited was incorporated on 31st January 2001 under the law of the Republic of India and its registered office is at Delhi. Company is mainly engaged in trading of pulp and related products.								
1	Summary of significant accounting policies								
1.1	Basis of preparation								
	The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with the Companies (Accounting Standards) Rules, 2021 and Division I of the Schedule III to the Companies Act, 2013 (as amended), (Indian GAAP compliant Schedule III), as applicable. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.								
1.2	Use of estimates								
	The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.								

		Examples of such estimates include estimated useful life of fixed assets and estimated useful life of leased assets. Actual results could differ from these estimates. Adjustments as a result of differences between actual and estimates are prospectively made.						
1.3	Current & Non Current Classification							
	1. An asset shall be classified as current when it satisfies any of the following criteria:							
	(a) it is expected to be realised in, or is intended for sale or consumption in, the company's normal operating cycle;							
	(b) it is held primarily for the purpose of being traded;							
	(c) it is expected to be realised within twelve months after the reporting date; or							
	(d) 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 shall be classified as non-current.							
	2. An operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Where the normal operating cycle cannot be identified, it is assumed to have a duration of twelve months.							
	3. A liability shall be 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 held primarily for the purpose of being traded;							
	(c) it is due to be settled within twelve months after the reporting date; or							

	(d) 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 option of the counter party, result in its settlement by the issue of equity instruments do not affect its classification.				
	All other liabilities shall be classified as non-current.				
	In the opinion of the management of the company the Current Assets, Loans & Advances are approximately of the value stated and realizable in the ordinary course of business and the Provision for liabilities is adequate				
1.4	Property, plant and Equipment				
	Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met, directly attributable cost of bringing the asset to its working condition for the intended use and initial estimate of decommissioning, restoring and similar liabilities. Any trade discounts and rebates are deducted in arriving at the purchase price. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in statement of profit and loss as incurred.				
	Items of stores and spares that meet the definition of property and equipment are capitalized at cost and depreciated over their useful life. Otherwise, such items are classified as inventories.				
	Gains or losses arising from derecognition of property and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.				
	The company identifies and determines cost of each component/ part of the asset separately, if the component/ part has a cost which is significant to the total cost of the asset and has useful life that is materially different from that of the remaining asset. Property, plant and equipment held for sale is valued at lower of their carrying amount and net realizable value. Any write-down is recognized in the statement of profit and loss.				
1.5	Intangible Assets				
	Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.				

1.6	Depreciation on property and equipment					
	Depreciation on property, plant and equipment is calculated on a written down value basis using the rates arrived at, based on the useful lives at the rates prescribed in Schedule II of the Companies Act, 2013 ('Act')					
	Assets					useful lives as per Schedule II
	Furniture and fittings					5 years
	Office equipment					5 years
	Computers					3 years
	Vehicles					8 years
	Plant equipment					10 years
	Tools/DG Set					15 years
	Assets costing individually Rs 5,000 or less are fully depreciated in the period of acquisition.					
	The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.					
1.7	Borrowing costs					
	Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings. Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.					
1.8	Revenue recognition					

	Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured					
	The Company follows the Mercantile System of Accounting and recognizes Income & Expenditure on Accrual Basis					
1.9	Retirement and other employee benefits					
	Short-term obligations					
	Liabilities for salaries, including non monetary benefits that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized in respect of employee service upto the end of the reporting period and are measured at the amount expected to be paid at undiscounted value when the liabilities are settled.					
	provision has been made on accounts of Gratuity and Retirement Benefits for the employees of Rs. 500,000.00.					
1.10	Income taxes					
	Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.					
	Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.					
	Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.					
	At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.					
	The carrying amount of deferred tax assets are reviewed at each reporting date. The					

	company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.					
	Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.					
1.11	Segment reporting					
	Identification of business segment					
	The Company has only one business segment primarily sales and operates in one geographical segment. As the Company operates in a single business segment, the reporting requirement for primary segment disclosure prescribed by paragraphs 39 to 51 of Accounting Standard 17 - Segment reporting is not required to be disclosed in these financial statements. However, the Company has disclosed the information related to secondary segment as per Accounting Standard-17 'Segment Reporting' .					
1.12	Earnings Per Share					
	Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. There are no dilutive potential equity shares. Hence basic earnings per share and diluted earnings per share are same.					
	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 shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.					
1.13	Events occurring after Balance Sheet date					
	No significant events which could affect the financial position as on 31.03.2024 to a material extent have been reported by the Company, after the balance sheet date till the signing of report					
1.14	Prior period and Extraordinary Items					
	There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statements for the one or more period.					

1.15	Fundamental Accounting Assumptions					
	The accounts have been prepared on historical cost basis and on going concern assumption					
1.16	Provisions					
	A provision is recognized when the company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.					
	Warranty provisions					
	Provision for warranty related costs are recognized when the service is provided. Provision is based on historical experience. The estimate of such warranty related costs is revised annually.					
1.17	Contingent liabilities					
	A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. The Company does not recognize a contingent liability but discloses its existence in the financial statements.					
1.18	Cash and cash equivalents					
	Cash and cash equivalents for the purposes of cash flow statement comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.					

[201700] Notes - Government grants

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

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

[201200] Notes - Employee benefits

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

	01/04/2023 to 31/03/2024
Disclosure of employee benefits explanatory [TextBlock]	Textual information (15) [See below]

Textual information (15)**Disclosure of employee benefits explanatory [Text Block]**

1.9	Retirement and other employee benefits				
	Short-term obligations				
	Liabilities for salaries, including non monetary benefits that are expected to be settled wholly within twelve months after the end of the period in which the employees render the related service are recognized in respect of employee service upto the end of the reporting period and are measured at the amount expected to be paid at undiscounted value when the liabilities are settled.				
	provision has been made on accounts of Gratuity and Retirement Benefits for the employees of Rs. 500,000.00.				

[300400] Notes - Employee share-based payments

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on employee share-based payment arrangements explanatory [TextBlock]		
Disclosure of measurement of fair value of other instruments granted during period explanatory [TextBlock]		
Number of instruments other instruments granted	0	0

[201600] Notes - Related party

Disclosure of relationship and transactions between related parties [Table]

..(1)

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

Categories of related parties [Axis]	R1		R2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	RAJENDER KUMAR JAIN	RAJENDER KUMAR JAIN	VEENA JAIN	VEENA JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGPJ8478B	AAGPJ8478B	AAMPJ6517F	AAMPJ6517F
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	INTEREST &SALARY	INTEREST &SALARY	RENT ,INTEREST &SALARY	RENT ,INTEREST &SALARY
Related party transactions [Abstract]				
Advances given during year related party transactions	(A) 149.6	73	58.47	0
Advances taken during year related party transactions	0	570	0	50
Interest paid during year related party transactions	54.27	43.9	12.1	8.93
Other related party transactions expense			6.6	6.6
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	102	96	30	24
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	470.67	571.29	82.73	129.85
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Unsecured loans repaid

..(2)

Disclosure of relationship and transactions between related parties [Table]

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

Categories of related parties [Axis]	R3	R4		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	REEMA Gupta	REEMA Gupta	RACHIT JAIN	RACHIT JAIN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADVPJ1560A	ADVPJ1560A	AKCPJ5628F	AKCPJ5628F
Description of nature of related party relationship	Relatives of Key management personnel			
Description of nature of transactions with related party	INTEREST SALARY	& INTEREST SALARY	& Salary	Salary
Related party transactions [Abstract]				
Advances given during year related party transactions	12.41	10.01		
Advances taken during year related party transactions	0	0		
Interest paid during year related party transactions	4.81	5.06	0	0
Other related party transactions expense	4.8	4.8		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			39	36
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	41.63	49.71		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	R5		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	
Disclosure of relationship and transactions between related parties [Abstract]			
Disclosure of relationship and transactions between related parties [LineItems]			
Name of related party	VARUN FARMS PRIVATE LIMITED	VARUN FARMS PRIVATE LIMITED	
Country of incorporation or residence of related party	INDIA	INDIA	
CIN of related party	U74899DL2001PTC109854	U74899DL2001PTC109854	
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	
Description of nature of transactions with related party	rent	rent	
Related party transactions [Abstract]			
Interest paid during year related party transactions	0	0	
Other related party transactions expense	15	15	
Amount written off during period in respect of debts due from related parties	0	0	
Amount written back during period in respect of debts due to related parties	0	0	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Adjusted weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Diluted weighted average shares	[shares] 7,87,800	[shares] 7,87,800
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,496.64	1,093.1
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,496.64	1,093.1

[202800] Notes - Subsidiary information

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

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

[201900] Notes - Income taxes

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

	31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, depreciation	22.72	19.21
Total deferred tax assets	22.72	19.21
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	0	0
Total deferred tax liabilities	0	0

[202400] Notes - Investments in associates

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

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

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

[202700] Notes - Cash flow statements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	2,522.91	532.87
Total cash and cash equivalents	2,522.91	532.87
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	523.79	380.21
Total income taxes paid (refund)	523.79	380.21

[100200] Statement of profit and loss

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	32,284.19	27,897.96
Revenue from sale of services	0	0
Other operating revenues	0	0
Other duties taxes collected	0	0
Total revenue from operations other than finance company	32,284.19	27,897.96
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	32,284.19	27,897.96
Other income	798.5	239.31
Total revenue	33,082.69	28,137.27
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	30,664.62	26,087.95
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-146	0
Employee benefit expense	209.77	185.34
Finance costs	128.9	88.36
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	50.84	64.21
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	50.84	64.21
CSR expenditure	29	16.21
Other expenses	128.63	245.6
Total expenses	31,065.76	26,687.67
Total profit before prior period items, exceptional items, extraordinary items and tax	2,016.93	1,449.6
Total profit before extraordinary items and tax	2,016.93	1,449.6
Total profit before tax	2,016.93	1,449.6
Tax expense [Abstract]		
Current tax	523.8	380.22
Deferred tax	-3.51	-23.72
Total tax expense	520.29	356.5
Total profit (loss) for period from continuing operations	1,496.64	1,093.1
Total profit (loss) for period before minority interest	1,496.64	1,093.1
Total profit (loss) for period	1,496.64	1,093.1
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 189.98	[INR/shares] 138.75
Diluted earnings per equity share	[INR/shares] 189.98	[INR/shares] 138.75
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	32,284.19	27,897.96
Total revenue from sale of products	32,284.19	27,897.96
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (16) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	39.05	6.98
Total interest income on long-term investments	39.05	6.98
Total interest income	39.05	6.98
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	0.05	0
Income import entitlements	662.4	224.01
Income insurance claims	51.38	0
Income on brokerage commission	0	0
Liabilities written off	0	-2.32
Other allowances deduction other income	(A) 39.62	0
Miscellaneous other non-operating income	6	6
Total other non-operating income	759.45	232.33
Total other income	798.5	239.31
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	128.9	88.36
Total interest expense	128.9	88.36
Total finance costs	128.9	88.36
Employee benefit expense [Abstract]		

Salaries and wages	33.14	27.48
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	171	156
Commission to directors	0	0
Total remuneration to directors	171	156
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	171	156
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	0	0
Total contribution to provident and other funds	0	0
Commission employees	0	0
Gratuity	5	0
Staff welfare expense	0.63	1.86
Other employee related expenses	0	0
Total employee benefit expense	209.77	185.34
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	21.6	21.6
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	10.47	9.57
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	0.78	0.77
Electricity expenses	18.01	17.47
Telephone postage	5.07	3.01
Printing stationery	0.39	0.12
Travelling conveyance	2.92	3.82
Legal professional charges	9.42	6.97
Vehicle running expenses	1.8	3.62
Directors sitting fees	0	0
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	1.04	0.02
Registration filing fees	0	0
Advertising promotional expenses	8.21	47.78
Commission paid sole selling agents	0	0
Commission paid other selling agents	16.32	0.79
Commission paid sole buying agents	0	0
Discounting charges	0	0
Guarantee commission	0	0
Cost repairs maintenance other assets	4.92	6.92
Cost transportation [Abstract]		
Cost freight	6.62	105.08
Cost loading and unloading	0	0.12
Total cost transportation	6.62	105.2
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value current investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		

Financing charges written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	7.05	1.05
Bad debts advances written off	0	0
Total write-off assets	7.05	1.05
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0.23	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	3.25	3.25
Total payments to auditor	3.25	3.25
Miscellaneous expenses	10.53	13.64
Total other expenses	128.63	245.6
Current tax [Abstract]		
Current tax pertaining to previous years	3.26	4.47
Current tax pertaining to current year	520.54	375.75
Total current tax	523.8	380.22

Footnotes

(A) Rebate and Discount

Textual information (16)

Disclosure of notes on other income explanatory [Text Block]

17	OTHER INCOME					
	Particulars	For the year ended	For the year ended			
		March 31, 2024	March 31, 2023			
	Rent Received	6.00	6.00			
	Incentive on import	662.40	224.02			
	Rebate and Discount	39.62	-			
	Interest on FDR	39.05	6.98			
	Profit on sale of Fixed Assets	0.05	-			
	Insurance Claim	51.39	-			
	Various Balances not payable w/off	-	2.32			
	Total	798.50	239.32			

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

Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]	Raw materials consumed 1 [Member]	Raw materials consumed [Member]	Raw materials consumed 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	NA	NA	NA	NA
Total raw materials consumed		0	0	0

Details of goods purchased [Table]

..(1)

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

Categories of goods purchased [Axis]	Goods purchased [Member]	Goods purchased 1 [Member]	Goods purchased [Member]	Goods purchased 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	paper pulp	paper pulp	paper pulp	paper pulp
Total goods purchased	30,664.62	26,087.95	30,664.62	26,087.95

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	-146	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-146	0
Revenue other services	0	0
Total gross income from services rendered	0	0
Expenditure on other matters	26,137.1	13,297.21
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	26,137.1	13,297.21
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	662.4	224.02
Total earnings in foreign currency	662.4	224.02
Domestic sale manufactured goods	0	0
Domestic sale traded goods	32,284.19	27,897.96
Total domestic turnover goods, gross	32,284.19	27,897.96
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	32,284.19	27,897.96
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	268.57	240.3
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue explanatory [TextBlock]	Textual information (17) [See below]

Textual information (17)

Disclosure of revenue explanatory [Text Block]

1.8	Revenue recognition						
	Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured						
	The Company follows the Mercantile System of Accounting and recognizes Income & Expenditure on Accrual Basis						

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

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

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

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

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

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

Key managerial personnel and directors [Axis]	kmp1	kmp2	kmp3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnel and directors and remuneration to key managerial personnel and directors [Abstract]			
Disclosure of key managerial personnel and directors and remuneration to key managerial personnel and directors [LineItems]			
Name of key managerial personnel or director	RAJENDER KUMAR JAIN	VEENA JAIN	RACHIT JAIN
Director identification number of key managerial personnel or director	01043621	01043594	02621041
Date of birth of key managerial personnel or director	03/09/1950	18/02/1953	26/05/1990
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 4,28,745	[shares] 1,100	[shares] 1,87,355
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	96	24	36
Gross salary to key managerial personnel or director	96	24	36
Sitting fees key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	96	24	36

[301000] Notes - Corporate social responsibility

Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	C1
	01/04/2023 to 31/03/2024
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	promoting education
Sector in which project is covered	Education
Name of state or union territory where projects or programs was undertaken	Uttar Pradesh
Budget amount outlay project or program wise	28.63
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	29
Total amount spent on projects or programs	29
Mode of amount spent	Other implementing agencies

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2021-22	2020-21	2020-21
Profit before tax of financial year	1,449.6	1,440.74	828.07
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	1,658.43	1,626.94	1,009.13

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (18) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	as per text
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (19) [See below]
Average net profit for last three financial years	1,431.5
Prescribed CSR expenditure	28.63
Amount CSR to be spent for financial year	28.63
Amount CSR spent for financial year	29
Amount unspent CSR	0
Details of implementing agency	Mata Krishnawanti Memorial Educational Society, AKAL ABHIYAN
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Richmond Global School Campus NS, Road Mianwali Nagar, Paschim Vihar, Delhi 110087 CSR 00006897, A000181

Textual information (18)

Disclosure of corporate social responsibility explanatory [Text Block]

Annexure-B

Annual Report on Corporate Social Responsibility (CSR) activities to be included in Board's Report

Brief outline on CSR policy of the Company

Corporate Social Responsibility (CSR) is Company's commitment to its stakeholders which include, shareholders, society groups, government and non-government organizations, local communities, environment and society at large to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical.

Composition of CSR Committee : not applicable

Sl. No.

Name of Director

Designation / Nature of Directorship

Number of meetings of CSR Committee held during the year

Number of meetings of CSR Committee attended during

the year

1.

not applicable

As the obligation is less than Rs. 50 Lakhs, no committee was constituted/required to be constituted. All the functions are discharged by Board of Directors.

Provide the web-link(s) where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company : can be accessed at link :website--www.woodpulp.in

Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of Rule 8 of The Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).As per Rule 8 (3) (a) of The Companies (Corporate Social Responsibility Policy) Rules, 2014 including amendments therein, as the case may be, Every Company having average CSR obligation of ten crore rupees or more in pursuance of sub section (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.The Company does not fulfil the aforesaid criteria, hence there is nothing to be stated on this count. Hence nothing was required to be attached too and this be treated as not applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135 :

Tabulated as hereunder :

Financial year	Net Profit (amount in INR)
2020-21	Rs. 10,08,03,771.00
2021-22	Rs. 16,26,94,330.412
2022-23	Rs. 16,58,43,974.55
Average net profit	Rs. 14,31,14,025.32

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Two percent of average net profit of the company as per sub-section (5) of section135 :

2% of Rs. 14,31,14,025.32 i.e. Rs. 28,62,280.51/- or rounded off to Rs. 28,62,300.00

Surplus arising out of the CSR Projects or programmes or activities of the previous financial years :NIL

Amount required to be set-off for the financial year, if any: nil

Total CSR obligation for the financial year [(b)+(c)-(d)]: Rs. 28,62,300.00

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) : Rs. 28,62,300.00

Amount spent in Administrative Overheads :NIL

Amount spent on Impact Assessment, if applicable: NIL

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs.29,00,000.00

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

Amount Unspent (in Rs.)

Total Amount

Spent for the Financial year.	Total Amount transferred to Unspent CSR Account as per sub section (6) of section 135.	Amount transferred to any fund specified under Schedule VII as per second proviso to sub section (5) of section 135.		
Amount.	Date of transfer	Name of The Fund	Amount	Date of transfer
Rs.29,00,000.00	nil	n.a	n.a	nil

Excess Amount for set-off, if any : NIL

Sl. No.	Particular(s)	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	Rs. 28,62,300.00
(ii)	Total amount spent for the Financial Year	Rs.29,00,000.00
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	Rs. 37,700/
(iv)	Surplus arising out of the CSR projects or programmes or activities of The previous Financial Years, if any	nil
(v)	Amount available for set off in succeeding Financial Years[(iii)-(iv)]	Rs. 37,700/

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: NIL

1	2	3	4	5	6	7	8
Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under sub section (6) of Section 135 (in Rs.)	Balance Amount in Unspent CSR Account	Amount Spent in the Financial Year (in	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub section (5) of section 135, if any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
			Under sub section	Rs)	Amount (in Rs).	Date of transfer	
			(6) of				
			section				
			135 (in Rs.)				
1	FY-2 i.e 2020-21	NIL	NIL	NIL	NIL	NIL	NIL
2	FY-3 i.e 2021-22	NIL	NIL	NIL	NIL	NIL	NIL
3	FY-3 i.e 2022-23	NIL	NIL	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL	NIL	NIL

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: NO

yes No

If Yes, enter the number of Capital assets created/acquired

NA

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars	Pin code of	Date of Creation	Amount of CSR	Details of entity/Authority/ Beneficiary of the registered owner
	of	the		amount	
	the	property		spent	
	property or	or			
	asset(s)	asset(s)			
	[including				
	complete				
	address				

	and							
	Location of							
	the							
	property]							
1	2	3	4	5	6			
NIL	NIL	NIL	NIL	NIL		CSR	Name	Registered
Registration		address						
Number, if								
Applicable								
NIL	NIL	NIL						

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub section (5) of section 135. Not Applicable as entire obligation was meted out.

For and on behalf of the Board

For NE Impex Private Limited

Sd/-	Sd/-	Sd/- [Person specified under clause (d) of subsection
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(Rajender Kumar Jain) (Director)	(Veena Jain) (Director)	of section 380] (Wherever applicable).". Not Applicable
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Date:02.09.2024

: Place : Delhi

Textual information (19)

Details CSR policy [Text Block]

CSR Policy of N E Impex Private Limited

Purpose

N E Impex Private Limited (NE) CSR policy is aimed at providing guidelines for effectively structuring CSR initiatives undertaken by the company, adhering to the Companies Act 2013 on mandatory and voluntary basis.

Scope

This policy shall apply to N E Impex Private Limited.

Mission Statement of the CSR Policy

NE strives to contribute to solve social issues through sustainable CSR initiatives on its own and/or through various implementing agencies, as the case may be. By recognizing, identifying and prioritizing social issues, NE aims to implement well-planned CSR initiatives through collaboration with employees, consultation and communication with various stakeholders and various implementing agencies, if required, and more specifically in line with Schedule VII read with Section 135 of The Companies Act, 2013 (including various amendments therein, existing and forthcoming, as the case may be).

Framework

NE CSR Policy outlines the Framework for ensuring that CSR spends are within the areas or subjects specified in Schedule VII and boundaries laid down by the Mission Statement of the Policy and the Law by laying down decision criteria's required to be met by every CSR initiative and is within the CSR expenditure limits, if any, laid down by this Policy.

Decision Criteria's for approving CSR Initiatives

NE will emphasize, focus, select and plan CSR initiatives on its own and/or through some implementing agencies, in accordance with the Companies Act, 2013 (activities outlined in Schedule VII - as on date of formulation of present policy) by referring to the following selection criteria :

The CSR initiatives must adhere to the Companies Act, 2013 covering activities specified under schedule VII thereof. The CSR initiatives must emphasize Mission, Values and Vision of Company's Identity. The CSR Initiatives should be sustainable and capable of evaluation at different

phases of execution. Mechanism for measuring the impact of CSR initiative must be well defined. CSR initiatives should also take into consideration, social values which can be shared and jointly implemented through collaboration and extension with various implementing agencies in India. Relevance to Company's theme of Social Innovation business should also be considered.

Overall CSR Expenditure Limit & Approval Process

The total amount of CSR spent on all initiatives during any financial year should be at least 2% of the average net profits (present threshold limit as per applicable provisions) i.e net profits means profit as determined pursuant to provisions of Section 198 of The Companies Act, 2013 (as defined in the Companies Act, 2013) and shall be sacrosanct with directions/guidelines of MCA in this regard. The Board of Directors of NE is empowered to approve any CSR initiatives under this policy, as long as they adhere to the criteria's and the expenditure limits as listed out in this policy. The Board of Directors should be updated and informed about such CSR initiatives at frequent intervals. company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of their own personnel for CSR. company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules. The Board shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. In case of ongoing project, the Board shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period.

The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors but does not include any expenditure on an item not in conformity or not in line with activities stated under Schedule VII of the Act.

The company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

If the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project referred, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

If the company spends an amount in excess of the obligation, company may set off such excess amount against the requirement to spend for such number of succeeding financial years and in such manner, as may be prescribed and deemed appropriate by Board.

The board shall also ensure that the administrative overheads does not exceed five percent of total CSR expenditure of the company for the financial year.

Board shall ensure that any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

Board to ensure compliance with provisions of Rule 7 in specific and other rules of The Companies (Corporate Social Responsibility) Rules, 2014 including amendments therein all the time.

CSR Activities under Schedule VII of Companies Act, 2013

Eradicating hunger, poverty and malnutrition, promoting preventive health care health care and sanitation, and making available safe drinking water; Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects; Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups; Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water; Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts; Measures for the benefit of armed forces veterans, war widows and their dependents; Training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports; Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, and other backward classes, minorities and women; Contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government; Rural Development Projects; and Slum area development

The aforesaid is based on Schedule VII of The Companies Act, 2013 and Further, the Company will review the sectors/activities from time to time and make additions/ deletions/ clarifications to the above sectors/activities.

Expenditure on CSR capabilities

The Company may build CSR capabilities of their own personnel as well as of their Implementing Agencies and such expenditure shall not exceed 5% of the total CSR spend of the Company as stated in the Rules from time to time. Determination of whether a particular expenses fall within this 5% cap can be decided in consultation of the Chief Financial Officer of the Company or the person responsible for financial management based on the clarification available from time to time in this regard. Presently there is no CFO, thus Mr. R K Jain should be considered appropriate person responsible for financial management for the time being.

Implementation :

In view of Section 135 (9) :

Where the amount to be spent by a company under Section 135 (5) does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee shall, in such cases, be discharged by the Board of Directors of such company, hence no committee is being constituted as of now and all the functions shall be discharged by the Board only, a gist of functions are as hereunder :

- a. Formulate CSR Policy and approve same

- b. Recommend CSR activities as stated under Schedule VII of the Act
- c. Approve to undertake CSR activities, if necessary, in collaboration with companies/other Companies/firms/NGOs (termed implementing agencies or even otherwise) etc., and to separately report the same in line with the CSR Rules
- d. Recommend the CSR Budget
- e. Spend the allocated CSR amount on the CSR activities
- f. Create transparent monitoring mechanism for implementation of CSR initiatives in India
- g. Monitor CSR Policy from time to time

For N E Impex Private Limited

Sd/-

R K Jain

Director