

**SHARIKA LIGHTTEC PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

**[700300] Disclosure of general information about company**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	SHARIKA LIGHTTEC PRIVATE LIMITED	
Corporate identity number	U31902DL2010PTC204796	
Permanent account number of entity	AABCF5629A	
Address of registered office of company	S-550-551 School Block Part-2 , Welcome Plaza, Shakarpur , Delhi , DELHI , INDIA - 110092	
Type of industry	Commercial and Industrial	
Registration date	25/06/2010	
Category/sub-category of company	Company limited by shares & Non-government Private company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	25/05/2023	
Period covered by financial statements	01-04-2022 - 31-03-2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Hundreds	
Type of cash flow statement	Indirect Method	
Disclosure web link of company at which annual report is placed	The Company does not have any website. Therefore, the weblink of Annual Return is not required to be stated.	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

**[700600] Disclosures - Directors report****Details of shareholding pattern of directors and key managerial personnel [Table]**

..(1)

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

Directors and key managerial personnel [Axis]	1			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 1	(A) [shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Total number of shares held at end of period	[shares] 1	(A) [shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1	(A) [shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1	(A) [shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Rajinder Kaul		Rajinder Kaul	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1	(A) [shares] 1	[shares] 1	[shares] 1
Percentage of total shares held at end of period	0.01%	0.01%	0.01%	0.01%
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	NA		NA	

**Footnotes**

(A) Holding One share in the company as a nominees of -Sharika Enterprises Limited

**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1		2	
	01/04/2022 to 31/03/2023		01/04/2022 to 31/03/2023	
Details of signatories of board report [Abstract]				
Details of directors signing board report [LineItems]				
Name of director signing board report [Abstract]				
First name of director	Rajinder		Ravinder	
Last name of director	Kaul		Bhan	
Designation of director	Managing Director		Whole Time Director	
Director identification number of director	01609805		01609915	
Date of signing board report	18/08/2023		18/08/2023	

## Details of shareholding pattern [Table]

..(1)

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

Shareholding pattern [Axis]	Promoters [Member]		Indian [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

## Details of shareholding pattern [Table]

..(2)

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

Shareholding pattern [Axis]	Corporate bodies [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 30,00,000	[shares] 30,00,000
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	0.00%	
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 30,00,000	[shares] 30,00,000
Percentage of total shares held at end of period	100.00%	100.00%

## Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Manufacturing
Description of main product/service	Elect r ical equipment, General purpose and special purpose Machinery and Equipment & equipment, Transport
NIC code of product/service	854590
Percentage to total turnover of company	0.00%

**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

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

Particulars of companies [Axis]	1	
	01/04/2022 to 31/03/2023	
Particulars of holding, subsidiary and associate companies [Abstract]		
Particulars of holding, subsidiary and associate companies [LineItems]		
Name of company	SHARIKA ENTERPRISES LIMITED	
Address of company	S-550-551 School Block Part-2 , Welcome Plaza, Shakarpur New Delhi - 110092	
Country of incorporation of company	INDIA	
CIN of company	L51311DL1998PLC093690	
Type of company	Company limited by shares & Non-government company	
Percentage of shares held	100.00%	
Applicable section	2(87)ii	

**Details of shareholding of promoters [Table]**

..(1)

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

Promoters [Axis]	1		2	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Sharika Enterprises Limited		Rajinder Kaul	
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%

**Details of change in promoters' shareholding [Table]**

..(1)

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

Promoters [Axis]	1		2	
	Shareholding [Member]		Shareholding [Member]	
Change in shareholding [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%
Total number of shares held at end of period	[shares] 29,99,999	[shares] 29,99,999	[shares] 1	[shares] 1
Percentage of total shares held at end of period	99.99%	99.99%	0.01%	0.01%

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	During the year under review, the Company has a Loss of Rs. 28913.44 /-as compared to a loss of Rs. 36204.98 during the previous year. *Figures in Hundred
Disclosure relating to amounts if any which is proposed to carry to any reserves	Loss of Rs. 28913.44 has been transferred to Reserves & Surplus. *Figures in Hundred
Disclosures relating to amount recommended to be paid as dividend	The Board of Directors of the Company has not declared any dividend during the Year.
Details regarding energy conservation	Textual information (2) [See below]
Details regarding technology absorption	Textual information (3) [See below]
Details regarding foreign exchange earnings and outgo	The details of Outgo is as under Foreign Exchange Earnings/ Outgo: Earnings - Outgo -
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (6) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	The provision of Formal Annual Evaluation is not applicable to the Company.
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The Company does not have any website. Therefore, the weblink of Annual Return is not required to be stated.
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Details of increase (decrease) in directors and key managerial personnel shareholding during year [TextBlock]	

Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	The Company being a private company, requirement relating to all provisions of Independent Directors is not applicable to our company.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (9) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As on 31st March 2023, the company has no subsidiaries, joint ventures, or associates.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	During the year under review, there were no changes in the nature of business of the company.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (11) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As on 31st March 2023, the company has no subsidiaries, joint ventures, or associates.
Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has not accepted any public deposit during the period under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has not accepted any public deposit during the period under review.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (12) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Company has designed and implemented adequate Internal Financial Controls for ensuring the accounting records, relevant to the preparation of the Financial Statements.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (13) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Statement that remuneration is as per remuneration policy of company	Textual information (14) [See below]

<p>Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]</p>	<p>Provisions of Section 197 of the Companies Act, 2013 read with Rule, 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 do not apply.</p>
<p>Disclosure of details of establishment of vigil mechanism [TextBlock]</p>	<p>Textual information (15) [See below]</p>
<p>Number of meetings of board</p>	<p>[pure] 6</p>
<p>Details of signatories of board report [Abstract]</p>	
<p>Name of director signing board report [Abstract]</p>	



## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

CORPORATE INFORMATION  
SHARIKA LIGHTTEC PRIVATE LIMITED

BOARD OF DIRECTORS AS ON 31ST MARCH, 2023  
RAJINDER KAUL  
RAVINDER BHAN  
ARUN KAUL

CORPORATE IDENTITY NUMBER (CIN)  
U31902DL2010PTC204796  
REGD. OFFICE & WORKS  
S-550-551 School Block Part-2  
Welcome Plaza, Shakarpur, Delhi  
Email: sunita.padmaji@sharikaindia.com

STATUTORY AUDITORS  
WDK & Associates,  
Chartered Accountants

#### DIRECTOR'S REPORT

To  
The Members,  
SHARIKA LIGHTTEC PRIVATE LIMITED

Your directors have the pleasure of presenting the 13th Director Report on the business and operations of the Company together with the Audited Statement of Accounts for the year ended March 31, 2023.

#### FINANCIAL HIGHLIGHTS:

The financial performance of the Company during the year ended March 31, 2023, is summarized below:  
(Figure in Hundred)

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Net Total Income	539.36	3958.71
Less: Operating and Administration expenses	27252.30	40163.69
Profit/(loss) Before exceptional items & Tax	-26712.94	-36204.98
Exceptional items		
Profit/(Loss) Before Tax	-26712.94	-36204.98
Less: Current Tax		
Add/(Less): Deferred Tax		

Less: Previous Year Tax	2200.50	
Net Profit/(Loss) after Tax	-28913.44	-36204.98

**STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK:****Increase/decrease in Profit**

During the year under review, the Company has a Loss of Rs. 28913.44 /-as compared to a loss of Rs. 36204.98 during the previous year.

\*Figures in Hundred

**CHANGE IN NATURE OF BUSINESS, IF ANY:**

During the year under review, there were no changes in the nature of business of the company.

**DIVIDEND**

The Board of Directors of the Company has not declared any dividend during the Year.

**DEPOSITS**

The Company has not accepted any public deposit during the period under review.

**CHANGES IN SHARE CAPITAL:**

There was no change in the Share Capital of the company during the year. The paid-up Equity Share Capital as on 31st March 2023 was Rs. 300000/-

**RESERVES:**

Loss of Rs. 28913.44 has been transferred to Reserves & Surplus.

\*Figures in Hundred

**WEB LINK OF ANNUAL RETURN, IF ANY:**

The Company does not have any website. Therefore, the weblink of Annual Return is not required to be stated.

**NUMBER OF MEETINGS OF THE BOARD:**

During the financial year 2022-23, 6 (Six) meetings of the Board of Directors of the Company were held as detailed below:

S. No.	Date of meeting	Total Number of directors as on the date of the meeting	Attendance	
			Number of directors attended	% of attendance
1	15.04.2022	3	3	100
2	22.06.2022	3	3	100
3	04.08.2022	3	3	100
4	18.08.2022	3	3	100
5	21.11.2022	3	3	100
6	09.01.2023	3	3	100

**NUMBER OF GENERAL MEETINGS:**

During the year one AGM was held on 30-09-2022.

**ATTENDANCE OF EACH DIRECTOR:**

S. No.	Name of the director	Board Meetings		
		No. of meetings which were entitled to attend	No. of meetings attended	% of attendance

1	Mr. Rajinder Kaul	6	6	100
2	Mr. Ravinder Bhan	6	6	100
3	Mr. Arun Kaul	6	6	100

**NUMBER AND DATES OF MEETINGS OF THE COMMITTEES (Indicating the number of Meetings attended by each Director):**

**COMMITTEE MEETINGS**

The Company being a private company was not required to constitute any committee of the Board under the provisions of the Companies Act, 2013 during the Financial Year under review.

Number of meetings held: -NA

S. No.	Type of meeting	Date of meeting	Total Number of members as on the date of meeting	Attendance	
				Number of members attended	% of total shareholding
-	-	-	-	-	-

**ATTENDANCE OF DIRECTORS: - NA**

S. No.	Name of the director	Committee Meetings		
		No. of meetings which were entitled to attend	No. of meetings attended	% of attendance
-	-	-	-	-

**DECLARATION GIVEN BY INDEPENDENT DIRECTORS**

The Company being a private company, requirement relating to all provisions of Independent Directors is not applicable to our company.

**PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS UNDER SECTION 186 THE COMPANIES ACT, 2013:**

Details of Loans, Guarantees, Securities, and Investments covered under the provisions of Section 186 of the Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

**PARTICULAR OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES**

All Related Party Transactions that were entered into during the financial year 2022-23 were on arm's length basis and were in the ordinary course of business. All transactions with related parties were reviewed. There are no materially significant Related Party Transactions made by the Company with related parties which may have a potential conflict with the interest of the company.

Accordingly, the disclosure of these Related Party Transactions as required under Section 134 (3) (h) of the Act in Form AOC 2 is not applicable for the year under review. The details of the transactions with related parties are provided in the accompanying Financial Statements.

**AUDITORS AND AUDITORS REPORT**

**Statutory Auditors:**

In terms of Section 139 of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014, Members of the Company at the AGM held during the year 2018 approved the appointment of M/s. WDK & Associates., (ICAI Firm Registration No. 061389E), as the statutory auditor of the company for a period of 5 years commencing from 01.04.2018 to 31.03.2024. The Statutory Auditors have confirmed they are not disqualified from continuing as Auditors of the Company. Pursuant to the notification dated May, 7, 2018 issued by Ministry of Corporate Affairs, the requirement for ratification of appointment of Auditors by the shareholders at every Annual General Meeting has been done away with.

The Report given by M/s. WDK & Associates., Chartered Accountants, on the financial statement of the Company for the financial year 2022-23 is part of the Annual Report. The Notes on financial statement referred to in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

During the year under review, the Auditors had not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) (ca) of the Act.

**Cost Auditor:**

In terms of the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 maintenance of cost records and appointment of Cost Auditors are not applicable to our Company.

**Secretarial Audit Report:**

The provisions of Section 204 of Companies Act, 2013 pertaining to secretarial audit do not apply to our Company.

**EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS**

No

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

No Material Changes and Commitments affecting the financial position of the company have occurred between the end of the financial year to which the financial statements relate and the date of this report.

**CONSERVATION OF ENERGY, TECHNOLOGY, ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO**

The details of Energy, Technology, Absorption, Foreign Exchange Earnings and Outgo are as under:

- Conservation of Energy:

Steps taken for conservation	NA
Steps taken for utilizing alternate sources of energy	NA
Capital investment on energy conservation equipment	NA

- Technology Absorption:

Efforts made for technology absorption	NA
Benefits derived	NA
Expenditure on Research & Development, if any	NA
Details of technology imported, if any	NA
Year of import	NA
Whether imported technology is fully absorbed	NA
Areas where absorption of imported technology has not taken place if any	NA

- Foreign Exchange Earnings/ Outgo:

Earnings	-
Outgo	-

**SUBSIDIARIES, JOINT VENTURES, OR ASSOCIATES**

As on 31st March 2023, the company has no subsidiaries, joint ventures, or associates.

**RISK MANAGEMENT POLICY**

The management has taken all the necessary steps to identify the elements of risks if any. The management has implemented an effective and meaningful system in place to safeguard the assets of the company.

The Board has to review the business plan at regular intervals and develop the Risk Management Strategy which shall encompass laying down guiding principles on proactive planning for identifying, analyzing, and mitigating all the material risks, both external and internal viz. Environmental, Business, Operational, Financial and others. Communication of Risk Management Strategy to various levels of management for effective implementation is essential for achieving the goals of the organizations.

**DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL****PRESENT DIRECTORS**

- Mr. Rajinder Kaul
- Mr. Ravinder Bhan
- Mr. Arun Kaul

- APPOINTMENT/ RESIGNATION OF DIRECTORS

No changes occurred during the year.

A statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year is not applicable to our Company.

- DIRECTORS RETIRE BY ROTATION

As per the Section of the Companies Act, 2013, the provisions of rotation by directors are not applicable to the company.

- KEY MANAGERIAL PERSONNEL

As per the Section of the Companies Act, 2013, the provisions of the appointment of Key managerial personnel are not applicable to the company.

- CESSATION OF DIRECTOR

No cessation of director has taken place during FY 2022-23.

**COMPANY POLICIES ON APPOINTMENT AND REMUNERATION OF DIRECTOR, KMP, AND OTHER EMPLOYEES**

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

Companies Act, 2013.

#### MANAGERIAL REMUNERATION

During the financial year, the Company has not paid remuneration to Directors of the company.

#### CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.

#### INTERNAL FINANCIAL CONTROLS

The Company has designed and implemented adequate Internal Financial Controls for ensuring the accounting records, relevant to the preparation of the Financial Statements.

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

No significant or material orders were passed by the Regulators, Courts, or Tribunals during the Financial Year ended 31st March 2023 which may impact the going concern status and/or operations of the Company in the future.

#### STATEMENT INDICATING THE MANNER IN WHICH FORMAL ANNUAL EVALUATION HAS BEEN MADE BY THE BOARD OF ITS OWN PERFORMANCE, ITS DIRECTORS, AND OF ITS COMMITTEES

The provision of Formal Annual Evaluation is not applicable to the Company.

#### DISCLOSURE ON ESTABLISHMENT OF VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

#### CORPORATE GOVERNANCE & MANAGEMENT DISCUSSION AND ANALYSIS REPORT

As the company is not listed, the listing agreement is not applicable and the company is not required to prepare the corporate governance & management discussion and analysis report.

#### DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has an adequate system for the prevention of Sexual Harassment of Women in the workplace and has set up a cell for the same. During the year Company has not received any complaints of harassment.

The no. of employees is less than 10. Hence, not required to constitute Internal Complaint Committee.

#### PARTICULARS OF TOP TEN EMPLOYEES

Provisions of Section 197 of the Companies Act, 2013 read with Rule, 5 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 do not apply.

#### SECRETARIAL STANDARDS

The Institute of Company Secretaries of India, a statutory body, has issued Secretarial Standards (SS) on various aspects of corporate law and practices. The Company has complied with the SS-1 on Board Meetings and SS-2 on General Meetings.

#### DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 your directors confirm that:

- In the preparation of the annual accounts for the financial year ended 31st March 2023, the applicable accounting standards had been followed and there is no material departures;
- The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company as of 31st March 2023 and of the profit /loss of the Company for that period;
- The directors had taken proper and sufficient care for the maintenance of adequate accounting records is in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- The directors had prepared the annual accounts on a going concern basis;
- Section 134(5) (e) does not apply to our Company.
- The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

#### OTHER DISCLOSURES

Neither any application was made, nor any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 against the Company. During FY 2022-23, there was no instance of one-time settlement with Banks or Financial Institutions. Therefore, as per rule 5(xii) of Companies (Accounts) Rules, 2014, reasons of difference in the valuation at the time of one-time settlement and valuation done while taking loan from the Banks or Financial Institutions are not reported.

Scheme of Arrangement for Amalgamation: No such transaction occurred during the year.

#### ACKNOWLEDGEMENT

The Board hereby place on record their appreciation of the wholehearted and sincere cooperation received by the Company during the year from the employees, customers/ clients, bankers, and various Government authorities at all levels.

The Board also wish to place on record their deep sense of gratitude and appreciation for the commitment displayed by all executives, officers, and staff at all levels of the company, resulting in the successful performance of the Company during the year under review. We look forward to your continued support in the future.

For and on behalf of the Board of Directors of  
SHARIKA LIGHTEC PRIVATE LIMITED

RAJINDER KAUL      RAVINDER BHAN  
Director                      Director  
DIN- 01609805      DIN- 01609915

Date: 18.08.2023  
Place: New Delhi

## Textual information (2)

### **Details regarding energy conservation**

The details of Energy, Technology is as under: Conservation of Energy: Steps taken for conservation NA Steps taken for utilizing alternate sources of energy NA Capital investment on energy conservation equipment NA

## Textual information (3)

### **Details regarding technology absorption**

The details of Technology Absorption is as under: Technology Absorption: Efforts made for technology absorption NA Benefits derived NA Expenditure on Research & Development, if any NA Details of technology imported, if any NA Year of import NA Whether imported technology is fully absorbed NA Areas where absorption of imported technology has not taken place if any NA

## Textual information (4)

### **Disclosures in director's responsibility statement**

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 your directors confirm that: In the preparation of the annual accounts for the financial year ended 31st March 2023, the applicable accounting standards had been followed and there is no material departures; The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company as of 31st March 2023 and of the profit /loss of the Company for that period; The directors had taken proper and sufficient care for the maintenance of adequate accounting records is in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; The directors had prepared the annual accounts on a going concern basis; Section 134(5) (e) does not apply to our Company. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## Textual information (5)

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

No Material Changes and Commitments affecting the financial position of the company have occurred between the end of the financial year to which the financial statements relate and the date of this report.

## Textual information (6)

### **Particulars of loans guarantee investment under section 186 [Text Block]**

Details of Loans, Guarantees, Securities, and Investments covered under the provisions of Section 186 of the Act, 2013 form part of the notes to the financial statements provided in this Annual Report.

## Textual information (7)

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

All Related Party Transactions that were entered into during the financial year 2022-23 were on arm's length basis and were in the ordinary course of business. All transactions with related parties were reviewed. There are no materially significant Related Party Transactions made by the Company with related parties which may have a potential conflict with the interest of the company. Accordingly, the disclosure of these Related Party Transactions as required under Section 134 (3) (h) of the Act in Form AOC 2 is not applicable for the year under review. The details of the transactions with related parties are provided in the accompanying Financial Statements.

## Textual information (8)

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

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

## Textual information (9)

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

The management has taken all the necessary steps to identify the elements of risks if any. The management has implemented an effective and meaningful system in place to safeguard the assets of the company.

The Board has to review the business plan at regular intervals and develop the Risk Management Strategy which shall encompass laying down guiding principles on proactive planning for identifying, analyzing, and mitigating all the material risks, both external and internal viz. Environmental, Business, Operational, Financial and others. Communication of Risk Management Strategy to various levels of management for effective implementation is essential for achieving the goals of the organizations.

## Textual information (10)

### Disclosure of financial summary or highlights [Text Block]

The financial performance of the Company during the year ended March 31, 2023, is summarized below:  
(Figure in Hundred)

Particulars	Year Ended 31st March 2023	Year Ended 31st March 2022
Net Total Income	539.36	3958.71
Less: Operating and Administration expenses	27252.30	40163.69
Profit/(loss) Before exceptional items & Tax	-26712.94	-36204.98
Exceptional items		
Profit/(Loss) Before Tax	-26712.94	-36204.98
Less: Current Tax		
Add/(Less): Deferred Tax		
Less: Previous Year Tax	2200.50	
Net Profit/(Loss) after Tax	-28913.44	-36204.98



## Textual information (11)

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

#### PRESENT DIRECTORS

- Mr. Rajinder Kaul
- Mr. Ravinder Bhan
- Mr. Arun Kaul

#### APPOINTMENT/ RESIGNATION OF DIRECTORS

No changes occurred during the year.

A statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year is not applicable to our Company.

#### DIRECTORS RETIRE BY ROTATION

As per the Section of the Companies Act, 2013, the provisions of rotation by directors are not applicable to the company.

#### KEY MANAGERIAL PERSONNEL

As per the Section of the Companies Act, 2013, the provisions of the appointment of Key managerial personnel are not applicable to the company.

#### CESSATION OF DIRECTOR

No cessation of director has taken place during FY 2022-23.

## Textual information (12)

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

No significant or material orders were passed by the Regulators, Courts, or Tribunals during the Financial Year ended 31st March 2023 which may impact the going concern status and/or operations of the Company in the future

## Textual information (13)

### **Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]**

#### PRESENT DIRECTORS

- Mr. Rajinder Kaul
- Mr. Ravinder Bhan
- Mr. Arun Kaul

#### APPOINTMENT/ RESIGNATION OF DIRECTORS

No changes occurred during the year.

A statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year is not applicable to our Company.

#### DIRECTORS RETIRE BY ROTATION

As per the Section of the Companies Act, 2013, the provisions of rotation by directors are not applicable to the company.

#### KEY MANAGERIAL PERSONNEL

As per the Section of the Companies Act, 2013, the provisions of the appointment of Key managerial personnel are not applicable to the company.

#### CESSATION OF DIRECTOR

No cessation of director has taken place during FY 2022-23.

## Textual information (14)

### **Statement that remuneration is as per remuneration policy of company**

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

## Textual information (15)

### Disclosure of details of establishment of vigil mechanism [Text Block]

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company.

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Rajinder	Ravinder
Last name of director	Kaul	Bhan
Designation of director	Managing Director	Whole Time Director
Director identification number of director	01609805	01609915
Date of signing of financial statements by director	25/05/2023	25/05/2023

### [700400] Disclosures - Auditors report

#### Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	W D K & ASSOCIATES
Name of auditor signing report	Dheeraj Wadhwa
Firms registration number of audit firm	016389N
Membership number of auditor	091143
Address of auditors	303/5, Putting greens (GH-2) NRI City, Omega-II, Near Pari chowk, Greater Noida, Gautam Budh Nagar, UP-201308
Permanent account number of auditor or auditor's firm	AAAFW5320K
SRN of form ADT-1	R74473240
Date of signing audit report by auditors	25/05/2023
Date of signing of balance sheet by auditors	25/05/2023

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (16) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property Plant & Equipment's.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (17) [See below]	
Disclosure relating to title deeds of immovable properties		According to the information and explanations given to us, there is no property held in the name of the Company. Accordingly, the reporting under the clause of the order is not applicable to company.
Disclosure in auditors report relating to inventories	Textual information (18) [See below]	
Disclosure in auditors report relating to loans		Textual information (19) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act		NA
Disclosure relating to terms and conditions of loans granted		NA
Disclosure regarding receipt of loans granted		NA
Disclosure regarding terms of recovery of loans granted		NA
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (20) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (21) [See below]	
Disclosure in auditors report relating to maintenance of cost records	According to the information and explanations given to us, the company is not liable to maintain cost records as under section 148 of the Act.	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (22) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (23) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (25) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (26) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (27) [See below]	
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (28) [See below]	

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		NA
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (29) [See below]
Disclosure in auditors report relating to registration under section 45-1A of Reserve Bank of India Act, 1934		Textual information (30) [See below]

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [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 (16)

### Disclosure in auditors report relating to fixed assets

• In respect of the Company's Property Plants And Equipment and Intangible Assets: • (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property Plant & Equipment's. (B) The Company has no intangible assets. • According to the information and explanations given to us, some of the items of Property Plant & Equipment's of the company have been physically verified during the year under audit by the Management in accordance with a phased programme of verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. • According to the information and explanations given to us, there is no property held in the name of the Company. Accordingly, the reporting under the clause of the order is not applicable to company. • The Company has not revalued any of its Property Plant and equipment's during the year. • Based on information and explanation furnished to us, no proceedings have been initiated during the year or are pending against the company as at March 31, 2023 for holding any Benami Property under Prohibition of Benami Property transaction Act, 1988 and rules made thereunder.

## Textual information (17)

### Disclosure relating to physical verification and material discrepancies of fixed assets

According to the information and explanations given to us, some of the items of Property Plant & Equipment's of the company have been physically verified during the year under audit by the Management in accordance with a phased programme of verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

## Textual information (18)

### Disclosure in auditors report relating to inventories

Based on information and explanation furnished by the management to us, the Inventory has not been physically verified by the management during the year. Moreover, in the absence of proper inventory records and verification reports we cannot comment on the coverage, frequency, procedure of such verification and discrepancies, if any, noticed on verification between physical stocks and the book records. The Company has not been sanctioned any working capitals limits in excess of five crores rupees, in aggregate from banks of financial institution's on the basis of security of current assets at any point of during the year . Accordingly the reporting under the clause 3(ii) (b) of the order is not applicable.

## Textual information (19)

### Disclosure in auditors report relating to loans

The Company has not made any investments in or 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. Therefore, the reporting under clause 3(iii), (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f) of the Order is not applicable to the Company.

## Textual information (20)

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

The Company has not granted any loans or made any investments with the parties covered under Sections 185 and 186 of Companies Act, 2013 except corporate guarantee provided in favour of its holding company for availing cash credit facility from bank.

## Textual information (21)

### **Disclosure in auditors report relating to deposits accepted**

According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified during the year.

## Textual information (22)

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

According to the information and explanations given to us and records of the company examined by us, the company has been regular in depositing undisputed statutory dues including Goods & Service Tax, Provident fund, Employees' State Insurance, Income-tax, duty of custom, duty of excise, Cess and other statutory dues (as may be applicable) with the appropriate authorities.

According to the information and explanations given to us and the records of the Company examined by us, There is no statutory dues referred to in sub-clause (a) as at March 31, 2023 which have not been deposited on account of a dispute.

## Textual information (23)

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

According to the information and explanations given to us and records of the company examined by us, the company has been regular in depositing undisputed statutory dues including Goods & Service Tax, Provident fund, Employees' State Insurance, Income-tax, duty of custom, duty of excise, Cess and other statutory dues (as may be applicable) with the appropriate authorities.

## Textual information (24)

### **Disclosure relating to disputed statutory dues [Text Block]**

According to the information and explanations given to us and the records of the Company examined by us, There is no statutory dues referred to in sub-clause (a) as at March 31, 2023 which have not been deposited on account of a dispute.

## Textual information (25)

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

a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans taken from the banks. • The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority. • According to the information and explanations given to us, the Company has not taken any term loan during the year. The term loans have been applied for the purposes for which they were obtained. • On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company. • On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary. • According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiary.

## Textual information (26)

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

The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

## Textual information (27)

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

No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. As represented to us by the management, there are no whistle blower complaints received by the company during the year.

## Textual information (28)

### **Disclosure in auditors report relating to transactions with related parties**

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

## Textual information (29)

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

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

## Textual information (30)

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

In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a),(b) and (c) of the Order is not applicable.

## Textual information (31)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITOR'S REPORT

#### TO THE MEMBERS OF SHARIKA LIGHTEC PRIVATE LIMITED

#### Report on the Audit of the Standalone Ind AS Financial Statements Opinion

We have audited the accompanying standalone Ind AS financial statements of SHARIKA LIGHTEC PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, (including the statement of Other Comprehensive Income), Statement of Changes in Equity and the Statement of Cash Flows for the year ended and notes to financial statements, Including a summary of the 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 standalone Ind AS financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the net loss, including other comprehensive income, its changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

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

#### Material Uncertainty Related to Going Concern

We draw attention to the financial statements, which indicates that the company had incurred a net loss of ₹ 26,712.94 (figure in hundreds).during the year ended 31 March 2023 and, as of that date, the company's accumulated losses (including other comprehensive income) stood at ₹ 36,204.98 (figure in hundreds).

During the year, the business and revenue from operations of the Company are reduced to Nil although the borrowings from banks are still outstanding. The Company's net worth is being eroded year on year on account of accumulated losses. We were informed that the Company is also in the process of identifying alternative business plans to improve the performance of the Company and to revive the financial health and clear the liabilities in due course. The Company is in touch with the Bankers and creditors to work out a plan for smooth and timely settlement.

The above factors cast a significant uncertainty on the Company's ability to continue as a going concern. Pending a resolution of the above uncertainties, the Company has prepared the aforesaid statement on a going concern basis.

#### Emphasis of Matter

We draw attention to;

- Refer to Note no 5 of financial statements, Management has not verified inventory during the year and it is in process to formulate the policy of physical verification of inventory as on date.

Adjustments/restatement/impairment loss/provisions on advances, if any will be accounted for on confirmation/reconciliation of the same, which in the opinion of the management will not have a material impact on the financial statement. As per the accounting policy of the Company, the Company is valuing its inventories at lower of cost and net realizable value. Since proper Inventory records are not maintained, exact cost is not ascertainable, and therefore the impact if any, on account of valuation of inventories on basis of actual cost is not quantifiable and provided for.

- Refer to Note no 6 of financial statements The Company has a system of obtaining periodic confirmation of balances from banks, trade receivables/payables and other parties (other than disputed parties). Party's balances are subject to confirmation / reconciliation. Adjustments, if any will be accounted for on confirmation/reconciliation of the same, which in the opinion of the management will not have a material impact.

Our Opinion is not modified in respect of above matters.

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

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

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance

conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

#### Management's Responsibility for the Standalone Ind AS Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the state of affairs as evidenced by financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively

for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

#### Auditor's Responsibilities for the Audit of the Standalone Ind AS Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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



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

#### Report on Other Legal and Regulatory Requirements

- As required by Section 143(3) of the Act, based on our audit we report that:
- We have sought and obtained, subject to key audit matters, all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- 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.
- The Balance Sheet, the Statement of Profit and Loss, the statements of changes in equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- In our opinion, the aforesaid standalone Ind AS financial statements comply with the AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- The matters described in Material Uncertainty Related to Going Concern paragraph above, in our opinion, may have an adverse effect on the functioning of the Company.
- On the basis of the written representations received from the directors as on March 31, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023 from being appointed as a director in terms of Section 164(2) of the Act.
- With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

h) With respect to the other matters to be included in the Auditors' Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, no remuneration has been paid by the company to its directors during the year.

- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014 (as amended) in our opinion and to the best of our information and according to the explanations given to us:
- The Company does not have any pending litigations which would impact its financial position in its financial statements.
- 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.

- The Management has represented that, to the best of its knowledge and belief, 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 persons or entities, 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 ;
- The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, 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
- Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that there presentations under sub-clause (a) and (b) contain any material misstatement.

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

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

For WDK & ASSOCIATES  
Chartered Accountants FRN: 016389N

Dheeraj Wadhwa  
Partner  
Membership No.091143  
UDIN: 23091143BGZBAW5572

Place: New Delhi Date: 25/05/2023

#### Annexure - A to the Independent Auditors' Report

(Refer to paragraph 1(f) under 'Report on other Legal & Regulatory Requirements' section of our report to the Members of SHARIKA LIGHTTEC PRIVATE LIMITED)

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

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

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

#### Management's Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

#### Meaning of Internal Financial Controls with reference to Financial Statements

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

- Pertain to 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 authorisations of management and directors of the company; and
- Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls over Financial Reporting

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

For WDK & ASSOCIATES  
Chartered Accountants FRN: 016389N

Dheeraj Wadhwa  
Partner  
Membership No.091143  
UDIN: 23091143BGZBAW5572

Place: New Delhi Date: 25/05/2023

#### Annexure - B to the Auditors' Report

The Annexure referred to paragraph 2 under 'Report on other Legal & Regulatory Requirements' section of our report to the Members of SHARIKA LIGHTEC PRIVATE LIMITED of even date, we report that:

- In respect of the Company's Property Plants And Equipment and Intangible Assets:
  - (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of the Property Plant & Equipment's.
  - (B) The Company has no intangible assets.
- According to the information and explanations given to us, some of the items of Property Plant & Equipment's of the company have been physically verified during the year under audit by the Management in accordance with a phased programme of verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- According to the information and explanations given to us, there is no property held in the name of the Company. Accordingly, the reporting under the clause of the order is not applicable to company.
- The Company has not revalued any of its Property Plant and equipment's during the year.
- Based on information and explanation furnished to us, no proceedings have been initiated during the year or are pending against the company as at March 31, 2023 for holding any Benami Property under Prohibition of Benami Property transaction Act, 1988 and rules made thereunder.
  - (ii) (a) Based on information and explanation furnished by the management to us, the Inventory has not been physically verified by the management during the year. Moreover, in the absence of proper inventory records and verification reports we cannot comment on the coverage, frequency, procedure of such verification and discrepancies, if any, noticed on verification between physical stocks and the book records.
  - (b) The Company has not been sanctioned any working capitals limits in excess of five crores rupees, in aggregate from banks of financial institution's on the basis of security of current assets at any point of during the year . Accordingly the reporting under the clause 3(ii) (b) of

the order is not applicable.

(iii) The Company has not made any investments in or 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. Therefore, the reporting under clause 3(iii), (iii)(a), (iii)(b), (iii)(c), (iii)(d), (iii)(e) and (iii)(f) of the Order is not applicable to the Company.

- The Company has not granted any loans or made any investments with the parties covered under Sections 185 and 186 of Companies Act, 2013 except corporate guarantee provided in favour of its holding company for availing cash credit facility from bank.

- According to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified during the year.

- According to the information and explanations given to us, the company is not liable to maintain cost records as under section 148 of the Act.

(vii)

- According to the information and explanations given to us and records of the company examined by us, the company has been regular in depositing undisputed statutory dues including Goods & Service Tax, Provident fund, Employees' State Insurance, Income-tax, duty of custom, duty of excise, Cess and other statutory dues (as may be applicable) with the appropriate authorities.

- According to the information and explanations given to us and the records of the Company examined by us, There is no statutory dues referred to in sub-clause (a) as at March 31, 2023 which have not been deposited on account of a dispute.

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

- a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans taken from the banks.

- The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

- According to the information and explanations given to us, the Company has not taken any term loan during the year. The term loans have been applied for the purposes for which they were obtained.

- On an overall examination of the financial statements of the Company, funds raised on short- term basis have, prima facie, not been used during the year for long-term purposes by the Company.

- On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.

- According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiary.

(x). The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(xi). (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year. No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(b) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

(xii). The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

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

- (a) According to the information and explanations given to us the Company has an adequate internal audit system that commensurate with the size and the nature of its business.

- (b) However, no internal audit reports were provided for the year under audit.

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

- In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting

under clause 3(xvi)(a),(b) and (c) of the Order is not applicable.

(xvii). The Company has incurred cash losses of ₹ 26,712.94 (figure in hundreds) during the Current financial year covered by our audit and the company has incurred cash losses of ₹ 36,204.98 (figure in hundreds) during immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly, clause 3(xviii) of the order is not applicable.

(xix). On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, we believe that material uncertainty exists as on the date of

the audit report. We were informed that the company is also in the process of identifying alternative business plans to improve the performance of the company and to revive the financial health and clear the liabilities in due course. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx). In our opinion and according to the explanation given to us, there is no unspent amount under sub- section (5) of section 135 of the act pursuant to any project, Accordingly, Clauses 3(xx)(b) of the order are not applicable.

For WDK & ASSOCIATES  
Chartered Accountants FRN: 016389N

Dheeraj Wadhwa  
Partner  
Membership No.091143  
UDIN: 23091143BGZBAW5572

Place: New Delhi Date: 25/05/2023

### [700700] Disclosures - Secretarial audit report

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

**[110000] Balance sheet**

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	34,521	34,521	43,324.23
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Deferred tax assets (net)	55,821.11	55,821.11	
Total non-current assets	90,342.11	90,342.11	
Current assets [Abstract]			
Inventories	62,364.17	69,293.52	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	67,652.35	68,966.16	
Cash and cash equivalents	787.07	852.07	
Bank balance other than cash and cash equivalents	2,703.65	29,442.42	
Loans, current	0	0	
Other current financial assets	2,369.27	15,098.11	
Total current financial assets	73,512.34	1,14,358.76	
Current tax assets	0	302.77	
Other current assets	20,189.03	22,374.72	
Total current assets	1,56,065.54	2,06,329.77	
Total assets	2,46,407.65	2,96,671.88	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	3,00,000	3,00,000	3,00,000
Other equity	-3,14,486.42	-2,85,572.98	
Total equity attributable to owners of parent	-14,486.42	14,427.02	
Non controlling interest	0	0	
Total equity	-14,486.42	14,427.02	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	80,134.69	80,250.75	
Total non-current financial liabilities	80,134.69	80,250.75	
Provisions, non-current	0	0	
Total non-current liabilities	80,134.69	80,250.75	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,67,783.54	1,63,956.27	
Trade payables, current	10,458.73	37,280.25	
Other current financial liabilities	0	206.7	
Total current financial liabilities	1,78,242.27	2,01,443.22	
Other current liabilities	0	550.89	
Provisions, current	0	0	
Current tax liabilities	2,517.11	0	
Total current liabilities	1,80,759.38	2,01,994.11	
Total liabilities	2,60,894.07	2,82,244.86	
Total equity and liabilities	2,46,407.65	2,96,671.88	

**[210000] Statement of profit and loss****Earnings per share [Table]**

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]
	<b>01/04/2022 to 31/03/2023</b>
Statement of profit and loss [Abstract]	
Earnings per share [Abstract]	
Earnings per share [Line items]	
Basic earnings per share [Abstract]	
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.96
Total basic earnings (loss) per share	[INR/shares] -0.96
Diluted earnings per share [Abstract]	
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.96
Total diluted earnings (loss) per share	[INR/shares] -0.96

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	2,562.25
Other income	539.36	1,396.46
Total income	539.36	3,958.71
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	6,929.35	7,699.28
Employee benefit expense	0	0
Finance costs	14,157.01	14,308.12
Depreciation, depletion and amortisation expense	0	8,803.23
Other expenses	6,165.94	9,353.06
Total expenses	27,252.3	40,163.69
Profit before exceptional items and tax	-26,712.94	-36,204.98
Exceptional items before tax	0	0
Total profit before tax	-26,712.94	-36,204.98
Tax expense [Abstract]		
Current tax	(A) 2,200.5	(B) 0
Deferred tax	0	0
Total tax expense	2,200.5	0
Total profit (loss) for period from continuing operations	-28,913.44	-36,204.98
Total profit (loss) for period	-28,913.44	-36,204.98
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-28,913.44	-36,204.98
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-28,913.44	-36,204.98
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

### Footnotes

(A) Income tax of earlier years : 2200.5

(B) Income tax of earlier years : 0



**[400200] Statement of changes in equity****Statement of changes in equity [Table]**

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-28,913.44	-36,204.98		-28,913.44
Total comprehensive income	-28,913.44	-36,204.98		-28,913.44
Total increase (decrease) in equity	-28,913.44	-36,204.98		-28,913.44
Other equity at end of period	-3,14,486.42	-2,85,572.98	-2,49,368	-3,14,486.42

**Statement of changes in equity [Table]**

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-36,204.98		-28,913.44	-36,204.98
Total comprehensive income	-36,204.98		-28,913.44	-36,204.98
Total increase (decrease) in equity	-36,204.98		-28,913.44	-36,204.98
Other equity at end of period	-2,85,572.98	-2,49,368	-3,14,486.42	-2,85,572.98

**Statement of changes in equity [Table]**

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-28,913.44	-36,204.98	
Total comprehensive income		-28,913.44	-36,204.98	
Total increase (decrease) in equity		-28,913.44	-36,204.98	
Other equity at end of period	-2,49,368	-3,14,486.42	-2,85,572.98	-2,49,368

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-28,913.44	-36,204.98	
Total comprehensive income	-28,913.44	-36,204.98	
Total increase (decrease) in equity	-28,913.44	-36,204.98	
Other equity at end of period	-3,14,486.42	-2,85,572.98	-2,49,368

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

	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (32) [See below]

## Textual information (32)

## Disclosure of notes on changes in equity [Text Block]

Sharika Lightec Private Limited

CIN : U31902DL2010PTC204796

Statement of changes in equity for  
the year ended 31 March 2023

## A. Equity share capital

Balance as at 31 March 2023

(? in  
Hundreds)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
300,000.00	-	300,000.00	-	300,000.00

Balance as at 31 March 2022

(? in  
Hundreds)

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
300,000.00	-	300,000.00	-	300,000.00

## B. Other equity

(? in Hundreds)

Particulars

Total

Retained earnings

Balance as at 1 April 2021 (249,368.00) (249,368.00)

Additions during the year:

Profit/(Loss) for the year (36,204.98) (36,204.98)

Other comprehensive income for the  
year, net of income tax - -

Total comprehensive income for the year	(36,204.98)	(36,204.98)
Balance as at 31 March 2022	(285,572.98)	(285,572.98)
Additions during the year:		
Profit/(Loss) for the year	(28,913.44)	(28,913.44)
Other comprehensive income for the year, net of income tax	-	-
Total comprehensive income for the year	(28,913.44)	(28,913.44)
Balance as at 31 March 2023	(314,486.42)	(314,486.42)

### [320000] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-26,712.94	-36,204.98	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	14,157.01	14,308.12	
Adjustments for decrease (increase) in inventories	6,929.35	7,699.28	
Adjustments for decrease (increase) in trade receivables, current	1,313.81	5,810.83	
Adjustments for decrease (increase) in other current assets	2,185.69	8,023.09	
Adjustments for other financial assets, current	12,728.84	1,105.55	
Adjustments for increase (decrease) in trade payables, current	-26,821.52	-7,559.62	
Adjustments for increase (decrease) in other current liabilities	-550.89	-195.94	
Adjustments for depreciation and amortisation expense	0	8,803.23	
Adjustments for other financial liabilities, current	-206.7	0	
Total adjustments for reconcile profit (loss)	9,735.59	37,994.54	
Net cash flows from (used in) operations	-16,977.35	1,789.56	
Interest received	-539.36	-1,396.43	
Income taxes paid (refund)	-2,819.88	112.21	
Other inflows (outflows) of cash	(A) -2,200.5	(B) 0	
Net cash flows from (used in) operating activities	-16,897.33	280.92	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	26,738.77	-1,109.9	
Interest received	539.36	1,396.43	
Net cash flows from (used in) investing activities	27,278.13	286.53	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	3,711.21	12,720.22	
Other inflows (outflows) of cash	(C) -14,157.01	(D) -14,308.12	
Net cash flows from (used in) financing activities	-10,445.8	-1,587.9	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-65	-1,020.45	
Net increase (decrease) in cash and cash equivalents	-65	-1,020.45	
Cash and cash equivalents cash flow statement at end of period	787.07	852.07	1,872.52

**Footnotes**

- (A) Adjustment to reconcile the balance : -2200.5  
 (B) Adjustment to reconcile the balance : 0  
 (C) Finance cost paid : -14157.01  
 (D) Finance cost paid : -14308.12

**[610100] Notes - List of accounting policies**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (33) [See below]	
Description of accounting policy for borrowing costs [TextBlock]	Textual information (34) [See below]	
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Contingent liabilities as at 31 March 2023 : ? Nil (as at 31 March 2022: ? Nil)	
Description of accounting policy for deferred income tax [TextBlock]	Textual information (35) [See below]	
Description of accounting policy for depreciation expense [TextBlock]	Textual information (36) [See below]	
Description of accounting policy for earnings per share [TextBlock]	Textual information (37) [See below]	
Description of accounting policy for employee benefits [TextBlock]	Textual information (38) [See below]	
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (39) [See below]	
Description of accounting policy for government grants [TextBlock]	NA	NA
Description of accounting policy for income tax [TextBlock]	Textual information (40) [See below]	
Description of accounting policy for interest income and expense [TextBlock]	Revenue is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.	
Description of accounting policy for leases [TextBlock]	Textual information (41) [See below]	
Description of accounting policy for measuring inventories [TextBlock]	Textual information (42) [See below]	
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (43) [See below]	
Description of accounting policy for provisions [TextBlock]	Textual information (44) [See below]	
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (45) [See below]	
Description of accounting policy for segment reporting [TextBlock]	In the opinion of the management Accounting Standard 17, "Segment Reporting" is not applicable as there are no identifiable segments operated by the company.	

## Textual information (33)

### Disclosure of significant accounting policies [Text Block]

SCHEDULE: 42 Significance Accounting Policies and Notes To The Accounts Forming part of the Balance Sheet as at 31.03.2023:

- Corporate Information

SHARIKA LIGHTTEC PRIVATE LIMITED, is an unlisted Company registered under the Companies Act, 2013. It was incorporated on 26 th June 2010 and has its registered office at S-550-551, School Block Part-2, Welcome Plaza, Shakarpur Delhi East Delhi-110092. It was in Joint Venture of Fawoo Technologies, Korea (Now Dongbu lightec Co. Ltd). The JV was formed for the purposes of production of LED lights, accessories and its components .The plant and technology for the same had been arranged by and under guidance from Dongbu Lightec Co. Ltd as part of the JVC entered into between both the partner companies. However, the Joint Venture arrangement had been called off mutually as Dongbu Lightec has expressed its inability to provide any financial support or continue technical support. The company had continued its manufacturing plant at NOIDA, UP. The plant, technology and Raw material for the same has been arranged locally.

During the year, the business and other operations of the company were substantially reduced and the present situation cast a significant uncertainty on the future and company's ability to continue as a going concern about the future and continuity.

- Disclosure of Accounting Policies (Basis of Accounting ) :

The Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accountants) Rules, 2014 (Indian GAAP). These financial statements for the year ended 31 March 2023 are the first the company has prepared in accordance with Ind AS. Refer Note 2.3 for information on how the company adopted Ind AS.

Certain financial statements are presented in INR and all values are rounded to the nearest hundred (INR 00), except when otherwise indicated.

As defined in Indian Accounting Standard –1(Ind AS-8) as notified under Companies Act 2013, the company follows Mercantile system of accounting and recognizes income and expenditure on Accrual basis.

- The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and the provisions of the Companies Act,2013.

#### Property Plant and Equipment And Intangible Assets:

Property Plant & Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and including amount added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property Plant & Equipment comprises its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

#### Depreciation :

Depreciation on Property Plant & Equipment is provided to the extent of depreciable amount on the Written Down Value (WDV) method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013. In respect of additions or extensions forming an integral part of existing asset, depreciation is provided as aforesaid over the residual life of the respective asset. Where the remaining useful life of an asset is nil, the carrying amount of the asset has been retained at residual value and the differential amount has been charged to the Depreciation for the year. No depreciation is charged to statement of profit & loss for the current period under consideration as no operation is being carried during that period.

- Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria: it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.

- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.
- A liability is classified as current when it satisfies any of the following criteria:
  - It is expected to be settled in the Company's normal operating cycle;
  - It is held primarily for the purpose of being traded
  - It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of

the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current only

- Foreign currency transactions

The company's financial statements are presented in INR, which is also the company's functional currency.

- Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.
- Foreign currency monetary items are reported using the closing rate.
- Any gain or loss on account of exchange difference arising either on the settlement or on reinstatement of foreign currency monetary items is recognized as profit/loss, except exchange difference arising on long term foreign currency monetary items relating to acquisition of depreciable fixed assets, which is adjusted to the carrying amount of such assets. An asset shall be designated as long term foreign currency monetary item, if the asset or liability expressed in foreign currency and has a term of 12 months or more at the date of origination of the asset or liability.

- Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms or payment and excluding taxes or duties collected on behalf of the Government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Sales tax/ value added tax (VAT)/Goods and Service Tax (GST) is not received by the Company on its own account. Rather it is tax collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

Income from sales

Sales are recognized on dispatch of goods and are accounted net of trade discount, returns and volume rebates, GST wherever applicable.

Income from services

Revenue on account of service / consultancy and commission is recognized as and when services have been rendered in terms of agreement.

Interest

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

- Borrowing Cost

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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement

is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease.

- Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Provision for obsolescence on inventories is made wherever technically considered necessary by the management.

#### f. Taxes

##### Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are onset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

#### g. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purpose. Such long term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. The Company presents the entire leave as current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

#### NOTES TO THE ACCOUNTS : (All amounts reported in hundred)

- Previous year figures have been regrouped and rearranged wherever it is considered necessary and make them comparable with the current year's figures.

- Accounting For Taxes on Income including Deferred Taxation in view of Ind AS-12, notified under Companies Act 2013 , read with Clause no. 10 (ii) of Policies mentioned here-in-above, Deferred Tax Assets has been reversed for Rs. 00.00 hundred by debiting the Profit & Loss Appropriation Account, stating that Provision for Deferred Tax Assets up-to 31.03.2023 by applying the current tax rates.



- Provision for Gratuity and other employee benefits has not been provided as per in terms of the Provisions of Ind AS-17.
- In the opinion of the management, the current assets are approximately of the value stated , if realized in the ordinary course of business .
- Sundry Creditors are shown at the net value with advances given for supply of services/ goods.
- No directors sitting fees are being paid during the year.
- Auditor's Remuneration:

Current period Previous year

Statutory & Tax Audit Fees	250.00	250.00
Other Matters	Nil	Nil

• Directors Remuneration : Current period Previous year

RAJINDER KAUL	NIL	NIL
RAVINDER BHAN	NIL	NIL
ARUN AKUL	NIL	NIL
SANJAY VERMA	NIL	NIL

- a) Earnings in Foreign Currency during the year Rs Nil
- b) Expenditures in Foreign Currency during the year Rs. Nil

- No amount is due from any of the directors as on date of the balance sheet.

- In the opinion of the management Accounting Standard 17, “Segment Reporting” is not applicable as there are no identifiable segments operated by the company.
- In terms of IND AS 24 notified under Companies Act 2013, the list of related parties are as below:

- Key Managerial Persons

GARVITA ASATI CFO  
KUSH MISHRA CS  
ADITYA SHARMA CS

- Associate Person (with whom there has been transactions during the year):

SHARIKA ENTERPRISES PRIVATE LIMITED Parent Company

Related party transection have been noticed during the period please refer note no 26 of financial statement:

- Additional Information pursuant to the provisions of Part-II of Schedule III of The Companies Act 2013 :  
In the opinion of the Management and as informed to us:

- No proceeding has been initiated or pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 and the rules made there under.
- Company has not been declared as ‘Wilful Defaulter’ by any bank or financial institution or other lender.
- No Relationship with the ‘Strike Off’ Companies has been identified during the year under consideration.
- Other than in the normal and ordinary course of business there are no funds that 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 persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company; or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- There have been no funds that have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in

other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- Required Ratios are being reported in Annexure -1 annexed herewith.
- During the year under audit, no transaction, not recorded in the books of accounts, has been surrendered or disclosed as income in the tax assessments under the Income Tax Act.
- Company is not dealing in any manner either in Crypto Currency or Virtual Currency.

## Textual information (34)

### **Description of accounting policy for borrowing costs [Text Block]**

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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

## Textual information (35)

### **Description of accounting policy for deferred income tax [Text Block]**

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are onset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

## Textual information (36)

### Description of accounting policy for depreciation expense [Text Block]

Depreciation on Property Plant & Equipment is provided to the extent of depreciable amount on the Written Down Value (WDV) method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013. In respect of additions or extensions forming an integral part of existing asset, depreciation is provided as aforesaid over the residual life of the respective asset. Where the remaining useful life of an asset is nil, the carrying amount of the asset has been retained at residual value and the differential amount has been charged to the Depreciation for the year. No depreciation is charged to statement of profit & loss for the current period under consideration as no operation is being carried during that period.

## Textual information (37)

### Description of accounting policy for earnings per share [Text Block]

Earnings per share		
Particulars	2022-23	2021-2022
Basic and Diluted earnings per share		
Profit/(loss) for the year (? in hundreds)	(28,913.44)	(36,204.98)
Weighted average number of equity shares used in calculation of basic and diluted EPS (Nos.)	30,00,000	30,00,000
Nominal value of each share (in ?)	10.00	10.00
Basic and Diluted earnings/(loss) per share (in ?)	(0.96)	(1.21)

## Textual information (38)

### Description of accounting policy for employee benefits [Text Block]

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purpose. Such long term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. The Company presents the entire leave as current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

## Textual information (39)

### Description of accounting policy for foreign currency translation [Text Block]

The company's financial statements are presented in INR, which is also the company's functional currency.

- Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.
- Foreign currency monetary items are reported using the closing rate.
- Any gain or loss on account of exchange difference arising either on the settlement or on reinstatement of foreign currency monetary items is recognized as profit/loss, except exchange difference arising on long term foreign currency monetary items relating to acquisition of depreciable fixed assets, which is adjusted to the carrying amount of such assets. An asset shall be designated as long term foreign currency monetary item, if the asset or liability expressed in foreign currency and has a term of 12 months or more at the date of origination of the asset or liability.

## Textual information (40)

### Description of accounting policy for income tax [Text Block]

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

## Textual information (41)

### Description of accounting policy for leases [Text Block]

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease.

## Textual information (42)

### **Description of accounting policy for measuring inventories [Text Block]**

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Provision for obsolescence on inventories is made wherever technically considered necessary by the management.

## Textual information (43)

### **Description of accounting policy for property, plant and equipment [Text Block]**

Property Plant & Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and including amount added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property Plant & Equipment comprises its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

## Textual information (44)

### **Description of accounting policy for provisions [Text Block]**

Provision for Gratuity and other employee benefits has not been provided as per in terms of the Provisions of Ind AS-17.

Provision for obsolescence on inventories is made wherever technically considered necessary by the management.

## Textual information (45)

### **Description of accounting policy for recognition of revenue [Text Block]**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms or payment and excluding taxes or duties collected on behalf of the Government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Sales tax/ value added tax (VAT)/Goods and Service Tax (GST) is not received by the Company on its own account. Rather it is tax collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (46) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (47) [See below]	Textual information (48) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (49) [See below]	

**Textual information (46)****Disclosure of corporate information notes and other explanatory information [Text Block]**

SHARIKA LIGHTTEC PRIVATE LIMITED, is an unlisted Company registered under the Companies Act, 2013. It was incorporated on 26 th June 2010 and has its registered office at S-550-551, School Block Part-2, Welcome Plaza, Shakarpur Delhi East Delhi-110092. It was in Joint Venture of Fawoo Technologies, Korea (Now Dongbu lightec Co. ltd). The JV was formed for the purposes of production of LED lights, accessories and its components .The plant and technology for the same had been arranged by and under guidance from Dongbu Lightec Co. Ltd as part of the JVC entered into between both the partner companies. However, the Joint Venture arrangement had been called off mutually as Dongbu Lightec has expressed its inability to provide any financial support or continue technical support. The company had continued its manufacturing plant at NOIDA, UP. The plant, technology and Raw material for the same has been arranged locally.

During the year, the business and other operations of the company were substantially reduced and the present situation cast a significant uncertainty on the future and company's ability to continue as a going concern about the future and continuity.

**Textual information (47)****Statement of Ind AS compliance [Text Block]**

The Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accountants) Rules, 2014 (Indian GAAP). These financial statements for the year ended 31 March 2023 are the first the company has prepared in accordance with Ind AS. Refer Note 2.3 for information on how the company adopted Ind AS.

Certain financial statements are presented in INR and all values are rounded to the nearest hundred (INR 00), except when otherwise indicated.

**Textual information (48)****Statement of Ind AS compliance [Text Block]**

The Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accountants) Rules, 2014 (Indian GAAP). These financial statements for the year ended 31 March 2022 are the first the company has prepared in accordance with Ind AS. Refer Note 2.3 for information on how the company adopted Ind AS.

Certain financial statements are presented in INR and all values are rounded to the nearest hundred (INR 00), except when otherwise indicated.

## Textual information (49)

### Disclosure of significant accounting policies [Text Block]

SCHEDULE: 42 Significance Accounting Policies and Notes To The Accounts Forming part of the Balance Sheet as at 31.03.2023:

- Corporate Information

SHARIKA LIGHTEC PRIVATE LIMITED, is an unlisted Company registered under the Companies Act, 2013. It was incorporated on 26 th June 2010 and has its registered office at S-550-551, School Block Part-2, Welcome Plaza, Shakarpur Delhi East Delhi-110092. It was in Joint Venture of Fawoo Technologies, Korea (Now Dongbu lightec Co. Ltd). The JV was formed for the purposes of production of LED lights, accessories and its components .The plant and technology for the same had been arranged by and under guidance from Dongbu Lightec Co. Ltd as part of the JVC entered into between both the partner companies. However, the Joint Venture arrangement had been called off mutually as Dongbu Lightec has expressed its inability to provide any financial support or continue technical support. The company had continued its manufacturing plant at NOIDA, UP. The plant, technology and Raw material for the same has been arranged locally.

During the year, the business and other operations of the company were substantially reduced and the present situation cast a significant uncertainty on the future and company's ability to continue as a going concern about the future and continuity.

- Disclosure of Accounting Policies (Basis of Accounting ) :

The Financial Statements have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Section 133 of the Companies Act, 2013 read together with paragraph 7 of the Companies (Accountants) Rules, 2014 (Indian GAAP). These financial statements for the year ended 31 March 2023 are the first the company has prepared in accordance with Ind AS. Refer Note 2.3 for information on how the company adopted Ind AS.

Certain financial statements are presented in INR and all values are rounded to the nearest hundred (INR 00), except when otherwise indicated.

As defined in Indian Accounting Standard –1(Ind AS-8) as notified under Companies Act 2013, the company follows Mercantile system of accounting and recognizes income and expenditure on Accrual basis.

- The Financial Statements have been prepared under the historical cost convention in accordance with the generally accepted accounting principles and the provisions of the Companies Act,2013.

#### Property Plant and Equipment And Intangible Assets:

Property Plant & Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and including amount added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property Plant & Equipment comprises its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

#### Depreciation :

Depreciation on Property Plant & Equipment is provided to the extent of depreciable amount on the Written Down Value (WDV) method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act 2013. In respect of additions or extensions forming an integral part of existing asset, depreciation is provided as aforesaid over the residual life of the respective asset. Where the remaining useful life of an asset is nil, the carrying amount of the asset has been retained at residual value and the differential amount has been charged to the Depreciation for the year. No depreciation is charged to statement of profit & loss for the current period under consideration as no operation is being carried during that period.

- Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria: it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.

- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.
- A liability is classified as current when it satisfies any of the following criteria:
  - It is expected to be settled in the Company's normal operating cycle;
  - It is held primarily for the purpose of being traded
  - It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of



the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current only

- Foreign currency transactions

The company's financial statements are presented in INR, which is also the company's functional currency.

- Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

- Foreign currency monetary items are reported using the closing rate.

- Any gain or loss on account of exchange difference arising either on the settlement or on reinstatement of foreign currency monetary items is recognized as profit/loss, except exchange difference arising on long term foreign currency monetary items relating to acquisition of depreciable fixed assets, which is adjusted to the carrying amount of such assets. An asset shall be designated as long term foreign currency monetary item, if the asset or liability expressed in foreign currency and has a term of 12 months or more at the date of origination of the asset or liability.

- Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms or payment and excluding taxes or duties collected on behalf of the Government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Sales tax/ value added tax (VAT)/Goods and Service Tax (GST) is not received by the Company on its own account. Rather it is tax collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

Income from sales

Sales are recognized on dispatch of goods and are accounted net of trade discount, returns and volume rebates, GST wherever applicable.

Income from services

Revenue on account of service / consultancy and commission is recognized as and when services have been rendered in terms of agreement.

Interest

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

- Borrowing Cost

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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement

is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease.

- Inventories

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Cost is determined on weighted average basis.

- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.

- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Provision for obsolescence on inventories is made wherever technically considered necessary by the management.

#### f. Taxes

##### Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

##### Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences. Deferred tax assets are recognised for all deductible temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity).

Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are onset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

#### g. Retirement and other employee benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purpose. Such long term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. The Company presents the entire leave as current liability in the balance sheet, since it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

#### NOTES TO THE ACCOUNTS : (All amounts reported in hundred)

- Previous year figures have been regrouped and rearranged wherever it is considered necessary and make them comparable with the current year's figures.
- Accounting For Taxes on Income including Deferred Taxation in view of Ind AS-12, notified under Companies Act 2013 , read with Clause no. 10 (ii) of Policies mentioned here-in-above, Deferred Tax Assets has been reversed for Rs. 00.00 hundred by debiting the Profit & Loss Appropriation Account, stating that Provision for Deferred Tax Assets up-to 31.03.2023 by applying the current tax rates.

- Provision for Gratuity and other employee benefits has not been provided as per in terms of the Provisions of Ind AS-17.
- In the opinion of the management, the current assets are approximately of the value stated , if realized in the ordinary course of business .
- Sundry Creditors are shown at the net value with advances given for supply of services/ goods.
- No directors sitting fees are being paid during the year.
- Auditor's Remuneration:

Current period Previous year

Statutory & Tax Audit Fees	250.00	250.00
Other Matters	Nil	Nil

• Directors Remuneration : Current period Previous year

RAJINDER KAUL	NIL	NIL
RAVINDER BHAN	NIL	NIL
ARUN AKUL	NIL	NIL
SANJAY VERMA	NIL	NIL

- a) Earnings in Foreign Currency during the year Rs Nil
- b) Expenditures in Foreign Currency during the year Rs. Nil

- No amount is due from any of the directors as on date of the balance sheet.

- In the opinion of the management Accounting Standard 17, “Segment Reporting” is not applicable as there are no identifiable segments operated by the company.

- In terms of IND AS 24 notified under Companies Act 2013, the list of related parties are as below:

- Key Managerial Persons

GARVITA ASATI CFO  
KUSH MISHRA CS  
ADITYA SHARMA CS

- Associate Person (with whom there has been transactions during the year):

SHARIKA ENTERPRISES PRIVATE LIMITED Parent Company

Related party transection have been noticed during the period please refer note no 26 of financial statement:

- Additional Information pursuant to the provisions of Part-II of Schedule III of The Companies Act 2013 :  
In the opinion of the Management and as informed to us:

- No proceeding has been initiated or pending against the company for holding any Benami Property under the Benami Transactions (Prohibition) Act 1988 and the rules made there under.
- Company has not been declared as ‘Wilful Defaulter’ by any bank or financial institution or other lender.
- No Relationship with the ‘Strike Off’ Companies has been identified during the year under consideration.
- Other than in the normal and ordinary course of business there are no funds that 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 persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company; or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- There have been no funds that have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in

other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

- Required Ratios are being reported in Annexure -1 annexed herewith.
- During the year under audit, no transaction, not recorded in the books of accounts, has been surrendered or disclosed as income in the tax assessments under the Income Tax Act.
- Company is not dealing in any manner either in Crypto Currency or Virtual Currency.

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**[400600] Notes - Property, plant and equipment**

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-8,803.23		
Total Depreciation property plant and equipment	0	-8,803.23		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-8,803.23		0
Property, plant and equipment at end of period	34,521	34,521	43,324.23	54,392.56

**Disclosure of detailed information about property, plant and equipment [Table]**

..(2)

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

<b>Classes of property, plant and equipment [Axis]</b>	<b>Property, plant and equipment [Member]</b>			
<b>Sub classes of property, plant and equipment [Axis]</b>	<b>Owned and leased assets [Member]</b>			
<b>Carrying amount accumulated depreciation and gross carrying amount [Axis]</b>	<b>Gross carrying amount [Member]</b>		<b>Accumulated depreciation and impairment [Member]</b>	
	<b>01/04/2021 to 31/03/2022</b>	<b>31/03/2021</b>	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	8,803.23
Total Depreciation property plant and equipment			0	8,803.23
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	8,803.23
Property, plant and equipment at end of period	54,392.56	54,392.56	19,871.56	19,871.56

## Disclosure of detailed information about property, plant and equipment [Table]

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-8,196.69	
Total Depreciation property plant and equipment		0	-8,196.69	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-8,196.69	
Property, plant and equipment at end of period	11,068.33	31,878.3	31,878.3	40,074.99



**Disclosure of detailed information about property, plant and equipment [Table]**

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	50,379.25	50,379.25	50,379.25	18,500.95

**Disclosure of detailed information about property, plant and equipment [Table]**

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	8,196.69		0	-8,196.69
Total Depreciation property plant and equipment	8,196.69		0	-8,196.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	8,196.69		0	-8,196.69
Property, plant and equipment at end of period	18,500.95	10,304.26	31,878.3	31,878.3

**Disclosure of detailed information about property, plant and equipment [Table]**

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	40,074.99	50,379.25	50,379.25	50,379.25

**Disclosure of detailed information about property, plant and equipment [Table]**

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	8,196.69		0
Total Depreciation property plant and equipment	0	8,196.69		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	8,196.69		0
Property, plant and equipment at end of period	18,500.95	18,500.95	10,304.26	31,878.3

## Disclosure of detailed information about property, plant and equipment [Table]

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-8,196.69			
Total Depreciation property plant and equipment	-8,196.69			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-8,196.69		0	0
Property, plant and equipment at end of period	31,878.3	40,074.99	50,379.25	50,379.25

## Disclosure of detailed information about property, plant and equipment [Table]

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	8,196.69	
Total Depreciation property plant and equipment		0	8,196.69	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	8,196.69	
Property, plant and equipment at end of period	50,379.25	18,500.95	18,500.95	10,304.26

**Disclosure of detailed information about property, plant and equipment [Table]**

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-8,196.69		
Total Depreciation property plant and equipment	0	-8,196.69		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-8,196.69		0
Property, plant and equipment at end of period	31,878.3	31,878.3	40,074.99	50,379.25

**Disclosure of detailed information about property, plant and equipment [Table]**

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	8,196.69
Total Depreciation property plant and equipment			0	8,196.69
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	8,196.69
Property, plant and equipment at end of period	50,379.25	50,379.25	18,500.95	18,500.95

## Disclosure of detailed information about property, plant and equipment [Table]

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-22.38	
Total Depreciation property plant and equipment		0	-22.38	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-22.38	
Property, plant and equipment at end of period	10,304.26	223.65	223.65	246.03

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

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

<b>Classes of property, plant and equipment [Axis]</b>	<b>Furniture and fixtures [Member]</b>			
<b>Sub classes of property, plant and equipment [Axis]</b>	<b>Owned and leased assets [Member]</b>			
<b>Carrying amount accumulated depreciation and gross carrying amount [Axis]</b>	<b>Gross carrying amount [Member]</b>			<b>Accumulated depreciation and impairment [Member]</b>
	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>	<b>31/03/2021</b>	<b>01/04/2022 to 31/03/2023</b>
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	277.97	277.97	277.97	54.32

## Disclosure of detailed information about property, plant and equipment [Table]

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	22.38		0	-22.38
Total Depreciation property plant and equipment	22.38		0	-22.38
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	22.38		0	-22.38
Property, plant and equipment at end of period	54.32	31.94	223.65	223.65

## Disclosure of detailed information about property, plant and equipment [Table]

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
31/03/2021			01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment			0	0
Total increase (decrease) in property, plant and equipment			0	0
Property, plant and equipment at end of period	246.03	277.97	277.97	277.97



## Disclosure of detailed information about property, plant and equipment [Table]

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	22.38		0
Total Depreciation property plant and equipment	0	22.38		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	22.38		0
Property, plant and equipment at end of period	54.32	54.32	31.94	5.13

**Disclosure of detailed information about property, plant and equipment [Table]**

..(17)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	5.13	5.13	5.13	5.13

**Disclosure of detailed information about property, plant and equipment [Table]**

..(18)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	5.13	0	0	0

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

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	5.13	5.13	5.13	5.13

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

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Total Depreciation property plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	5.13	5.13	0	0

## Disclosure of detailed information about property, plant and equipment [Table]

..(21)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	100.05	100.05	100.05

**Disclosure of detailed information about property, plant and equipment [Table]**

..(22)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	100.05	100.05	100.05	0

**Disclosure of detailed information about property, plant and equipment [Table]**

..(23)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		0	0
Total Depreciation property plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	0	0	100.05	100.05

**Disclosure of detailed information about property, plant and equipment [Table]**

..(24)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	100.05	100.05	100.05	100.05

## Disclosure of detailed information about property, plant and equipment [Table]

..(25)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		0
Total Depreciation property plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	2,313.87

**Disclosure of detailed information about property, plant and equipment [Table]**

..(26)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-584.16			
Total Depreciation property plant and equipment	-584.16			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-584.16		0	0
Property, plant and equipment at end of period	2,313.87	2,898.03	3,630.16	3,630.16

**Disclosure of detailed information about property, plant and equipment [Table]**

..(27)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	584.16	
Total Depreciation property plant and equipment		0	584.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	584.16	
Property, plant and equipment at end of period	3,630.16	1,316.29	1,316.29	732.13



**Disclosure of detailed information about property, plant and equipment [Table]**

..(28)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	-584.16		
Total Depreciation property plant and equipment	0	-584.16		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	-584.16		0
Property, plant and equipment at end of period	2,313.87	2,313.87	2,898.03	3,630.16

**Disclosure of detailed information about property, plant and equipment [Table]**

..(29)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	584.16
Total Depreciation property plant and equipment			0	584.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		0	584.16
Property, plant and equipment at end of period	3,630.16	3,630.16	1,316.29	1,316.29

## Disclosure of detailed information about property, plant and equipment [Table]

..(30)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-584.16	
Total Depreciation property plant and equipment		0	-584.16	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-584.16	
Property, plant and equipment at end of period	732.13	2,313.87	2,313.87	2,898.03

## Disclosure of detailed information about property, plant and equipment [Table]

..(31)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	3,630.16	3,630.16	3,630.16	1,316.29

## Disclosure of detailed information about property, plant and equipment [Table]

..(32)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Tool & Equipment	Tool & Equipment
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	584.16		0	-584.16
Total Depreciation property plant and equipment	584.16		0	-584.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	584.16		0	-584.16
Property, plant and equipment at end of period	1,316.29	732.13	2,313.87	2,313.87

## Disclosure of detailed information about property, plant and equipment [Table]

..(33)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Tool & Equipment	Tool & Equipment	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	2,898.03	3,630.16	3,630.16	3,630.16

**Disclosure of detailed information about property, plant and equipment [Table]**

..(34)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Tool & Equipment	Tool & Equipment	
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0	584.16	
Total Depreciation property plant and equipment	0	584.16	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	0	584.16	
Property, plant and equipment at end of period	1,316.29	1,316.29	732.13

**Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

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

**Disclosure of additional information about property plant and equipment [Table]**

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(4)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

**Disclosure of additional information about property plant and equipment [Table]**

..(6)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per Schedule II of the Companies Act, 2013	As per Schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]	Textual information (50) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

**Textual information (50)****Disclosure of property, plant and equipment [Text Block]**

Property Plant & Equipments are stated at cost net of recoverable taxes, trade discounts and rebates and including amount added on revaluation, less accumulated depreciation and impairment loss, if any. The cost of Property Plant & Equipment comprises its purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the assets.

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

**[612100] Notes - Impairment of assets**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

**[400900] Notes - Other intangible assets****Disclosure of detailed information about other intangible assets [Table]**

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

**[401000] Notes - Biological assets other than bearer plants**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

**[611100] Notes - Financial instruments****Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	73,512.34	1,14,358.76	67,652.35	68,966.16
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member



## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	67,652.35	68,966.16	5,859.99	45,392.6
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	NA	NA	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,490.72	30,294.49	3,490.72	30,294.49
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and bank balances	Cash and bank balances
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,369.27	15,098.11	2,369.27	15,098.11
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other financial assets	Other financial assets
Description of other financial assets at fair value class	Refer to child member	Refer to child member	NA	NA

## Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	2,58,376.96	2,81,693.97	(A) 2,58,376.96	(B) 2,81,693.97
Financial liabilities, at fair value	0	0	0	0

## Footnotes

(A) Borrowings : 247918.23 Trade payables : 10458.73 Other financial liabilities : 0

(B) Borrowings : 244207.02 Trade payables : 37280.25 Other financial liabilities : 206.7

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

	<b>01/04/2022 to 31/03/2023</b>
Disclosure of financial instruments [TextBlock]	
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of general hedge accounting [TextBlock]	Textual information (51) [See below]
Disclosure of risk management strategy related to hedge accounting [TextBlock]	Textual information (52) [See below]
Disclosure of credit risk [TextBlock]	Textual information (53) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of how entity manages liquidity risk [TextBlock]	Textual information (54) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]	Textual information (55) [See below]
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (51)

### Disclosure of general hedge accounting [Text Block]

#### Capital Management

For the purpose of the Company's capital management, capital includes issued equity share capital, security premium and all other equity reserves attributable to the equity holders of the Company.

The Company's capital management objectives are:

- to ensure the Company's ability to continue as a going concern
- to provide an adequate return to shareholders by pricing products and services commensurately with the level of risk.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total equity. The Company includes within net debt, interest bearing loans and borrowings, trade and other payables, less cash and cash equivalents, excluding discontinued operations, if any.

The gearing ratio at the end of the reporting period was as follows:

Particulars	As at 31 March 2023	As at 31 March 2022
Non-current borrowings	80,134.69	80,250.75
Current borrowings	1,67,783.54	1,63,956.27
Interest accrued but not due on borrowings	-	-
Total Debt	2,47,918.23	2,44,207.02
Less: Cash and bank balances	3,490.72	30,294.49
Net debt	2,44,427.51	2,13,912.53
Total equity	(14,486.42)	14,427.02
Net debt to equity %	-1687.29%	1482.72%

In order to achieve this overall objective, the Company's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March, 2023 and 31 March, 2022.

## Textual information (52)

### **Disclosure of risk management strategy related to hedge accounting [Text Block]**

The Company's finance function provides services to the business, coordinates access to financial market, monitors and manages the financial risks relating to the operations of the Company through internal risk reports which analyse exposures by degree and magnitude of the risk. These risks include market risk (including currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The use of financial derivatives is governed by the Company's policies approved by the Board of Directors of the Company, which provide written principles on foreign exchange risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments and the investment of the excess liquidity. Compliance with policies and exposure limits is reviewed by the Company on a continuous basis. The Company does not enter into or trade financial instruments including derivative financial instruments for speculative purpose.

## Textual information (53)

### Disclosure of credit risk [Text Block]

#### (vi) Credit risk management

Credit risk refers to risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Credit risk arises primarily from financial assets such as trade receivables, investment in mutual funds, derivative financial instruments, other balances with banks, loans and other receivables.

#### (a) Trade receivables

Credit risk arising from trade receivables is managed in accordance with the Company's established policy, procedures and control relating to customer credit risk management. The Company supplies wind turbine equipments to customers which are installed and commissioned generally by a group company and it involves various activities such as civil work, electrical & mechanical work and commissioning activities. The payment terms with customers are fixed as per industry norms. The above activities lead to certain amounts becoming due for payment on completion of related activities and commissioning. The Company considers such amounts as due only on completion of related milestones. However, the group company has also long term operation and maintenance contract with such customers. Accordingly, risk of recovery of such amounts is mitigated. Customers who represents more than 5% of the total balance of Trade Receivable as at 31 March 2023 is ? \_\_\_\_\_ (as at 31 March 2022 is ? \_\_\_\_\_) are due from \_ major customers (\_\_\_ customers as at 31 March 2022 ) who are reputed parties. All trade receivables are reviewed and assessed for default at each reporting period.

For trade receivables, as a practical expedient, the Company computes credit loss allowance based on a provision matrix. The provision matrix is prepared based on historically observed default rates over the expected life of trade receivables and is adjusted for forward-looking estimates. The provision matrix at the end of the reporting period is as follows and during the year the Company has changed the provision matrix considering the long term outstanding and credit risk.

Ageing	Expected credit loss (%)	
	2021-22	2022-23
0-1 Year	1%	1%
1-2 Year	10%	10%
2-3 Year	15%	15%
3-5 Year	25%	25%
Above 5 Year	100%	100%

Age of receivables	(₹ in Hundreds)	
Particulars	As at 31 March 2023*	As at 31 March 2022*
0-1 Year	-	-
1-2 Year	-	-
2-3 Year	-	-
3-5 Year	-	-
Above 5 Year	-	-
Gross trade receivables	-	-

\* Expected credit loss(ECL) is not calculated for Balance outstanding with Related party .

Movement in the expected credit loss allowance:

Particulars	(₹ in Hundreds)	
	As at 31 March 2023	As at 31 March 2022
Balance at beginning of the year	-	-
Movement in expected credit loss allowance-further allowance	-	-
Movement in expected credit loss allowance-Amount written off	-	-
Balance at end of the year	-	-

#### b) Loans and other receivables

The Company applies expected credit losses (ECL) model for measurement and recognition of loss allowance on the loans given by the Company to the external parties. ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e., all cash shortfalls), discounted at the original effective interest rate.

The Company determines if there has been a significant increase in credit risk of the financial asset since initial recognition. If the credit risk of such assets has not increased significantly, an amount equal to 12-month ECL is measured and recognized as loss allowance. However, if credit risk has increased significantly, an amount equal to lifetime ECL is measured and recognized as loss allowance.

12 months ECL are a portion of the lifetime ECL which result from default events that are possible within 12 months from the reporting date. Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial asset.

ECL are measured in a manner that they reflect unbiased and probability weighted amounts determined by a range of outcomes, taking into account the time value of money and other reasonable information available as a result of past events, current conditions and forecasts of future economic conditions.

ECL impairment loss allowance (or reversal) recognized during the period is recognized as expense/income in the Statement of Profit and Loss under the head 'Other expenses'/'other income'.

c) Other financial assets

Credit risk arising from investment in debt funds, derivative financial instruments and other balances with banks is limited because the counterparties are banks and recognised financial institutions with high credit ratings assigned by the various credit rating agencies. There are no collaterals held against such investments.

## Textual information (54)

**Disclosure of how entity manages liquidity risk [Text Block]**

## Liquidity Risk Management

Ultimate responsibility for liquidity risk management rests with the committee of board of directors of the Company, which has established an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

## Liquidity and interest risk tables

The following table detail the analysis of derivative as well as non-derivative financial liabilities of the Company into relevant maturity groupings based on the remaining period from the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

Particulars	Less than 1 year	1 to 5 year	5 years and above	(? in Hundreds)
				Total
As at 31 March 2023				
Borrowings	1,67,783.54	80,134.69	-	2,47,918.23
Trade payables	10,458.73	-	-	10,458.73
Other financial liabilities	-	-	-	0.00
	1,78,242.27	80,134.69	-	2,58,376.96
As at 31 March 2022				
Borrowings	1,63,956.27	80,250.75	-	2,44,207.02
Trade payables	37,280.25	-	-	37,280.25
Other financial liabilities	206.70	-	-	206.70
	2,01,443.22	80,250.75	-	2,81,693.97



## Textual information (55)

### Disclosure of financial instruments by type of interest rate [Text Block]

#### Market Risk

The Company's activities expose it primarily to the financial risks of changes in interest rates.

#### Interest rate risk management

Interest risk refers to the possibility that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rate. The Company is exposed to interest rate risk because it borrows funds at both fixed and floating interest rates. The risk is managed by the Company by maintaining an appropriate mix between fixed and floating rate borrowings.

#### Interest rate sensitivity analysis

The sensitivity analysis below have been determined based on the exposure to interest rates for floating rate liabilities at the end of the reporting period. For floating rate liabilities, a 50 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 50 basis points higher/lower and all other variables were held constant, the Company's profit for the year ended 31 March 2023 would decrease/increase by ₹ 300.02 hundreds net of tax (for the year ended 31 March 2022 decrease/increase by ₹ 300.27 hundreds net of tax). This is mainly attributable to the Company's exposure to interest rates on its variable rate borrowings.

#### Other price risks

Other price risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market traded price. Other price risk arises from financial assets such as investments in equity instruments and mutual funds. The Company does not have investment in equity instruments, other than investments in subsidiary which are held for strategic rather than trading purposes. The Company does not actively trade these investments. The Company's investment in mutual funds are in debt funds. Hence the Company's exposure to equity price risk is minimal.

**[611600] Notes - Non-current asset held for sale and discontinued operations**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-16,897.33	280.92
Net cash flows from (used in) operating activities	-16,897.33	280.92
Net cash flows from (used in) investing activities, continuing operations	27,278.13	286.53
Net cash flows from (used in) investing activities	27,278.13	286.53
Net cash flows from (used in) financing activities, continuing operations	-10,445.8	-1,587.9
Net cash flows from (used in) financing activities	-10,445.8	-1,587.9

**[400100] Notes - Equity share capital**

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Refer to child member	Refer to child member	Equity shares	Equity shares
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	Refer to child member	Refer to child member	Equity shares	Equity shares
Name of shareholder	Refer to child member	Refer to child member	SHARIKA ENTERPRISES LIMITED	SHARIKA ENTERPRISES LIMITED
CIN of shareholder			L51311DL1998PLC093690	L51311DL1998PLC093690
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000
Percentage of shareholding in company	100.00%	100.00%	100.00%	100.00%

## Disclosure of classes of equity share capital [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Value of shares authorised	3,00,000	3,00,000		3,00,000
Number of shares issued	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Value of shares issued	3,00,000	3,00,000		3,00,000
Number of shares subscribed and fully paid	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Value of shares subscribed and fully paid	3,00,000	3,00,000		3,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Total value of shares subscribed	3,00,000	3,00,000		3,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Value of shares called	3,00,000	3,00,000		3,00,000
Value of shares paid-up	3,00,000	3,00,000		3,00,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000	[shares] 30,00,000

Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	3,00,000	3,00,000	3,00,000	3,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 30,00,000	[shares] 30,00,000		[shares] 30,00,000
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
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

## Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 30,00,000	
Value of shares authorised	3,00,000	
Number of shares issued	[shares] 30,00,000	
Value of shares issued	3,00,000	
Number of shares subscribed and fully paid	[shares] 30,00,000	
Value of shares subscribed and fully paid	3,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 30,00,000	
Total value of shares subscribed	3,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 30,00,000	
Value of shares called	3,00,000	
Value of shares paid-up	3,00,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 30,00,000	[shares] 30,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		

Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	3,00,000	3,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 30,00,000	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 30,00,000	
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	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Type of share	Refer to child member	

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (56) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

## Textual information (56)

## Disclosure of notes on equity share capital explanatory [Text Block]

Share Capital				
(? in Hundreds)				
Particulars	As at 31 March 2023		As at 31 March 2022	
<b>(a) Authorised</b>				
Equity Shares Rs.10/- par value				
30,00,000 (as at 31 March 2022: 30,00,000)	3,00,000.00		3,00,000.00	
	Total	3,00,000.00	3,00,000.00	
<b>(b) Issued</b>				
Equity Shares Rs.10/- par value				
30,00,000 (as at 31 March 2022: 30,00,000)	3,00,000.00		3,00,000.00	
	Total	3,00,000.00	3,00,000.00	
<b>(c) Subscribed and fully paid up</b>				
Equity Shares Rs.10/- par value				
30,00,000 (as at 31 March 2022: 30,00,000)	3,00,000.00		3,00,000.00	
	Total	3,00,000.00	3,00,000.00	
<b>Reconciliation of the number of equity shares and share capital :</b>				
(? in Hundreds)				
Particulars	As at 31 March 2023		As at 31 March 2022	
No. of Shares	Amount	No. of Shares	Amount	
Equity capital outstanding at the beginning of the year	30,00,000	3,00,000.00	30,00,000	3,00,000.00
Add: Shares issued during the year	-	-	-	-

Equity capital outstanding at the end of the year	30,00,000	3,00,000.00	30,00,000	3,00,000.00
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#### Terms / rights attached to equity shares

The Company has only one class of Equity Shares having a par value of Rs. 5 per share. Each shareholder is eligible for one vote per share held.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of preferential amount, if any. The distribution will in proportion of the number of equity shares held by the shareholders.

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend.

#### Detail of shareholders holding more than 5% shares of the Company :

Name Of Shareholder	As at 31 March 2023		As at 31 March 2022	
No. of Shares	Percentage	No. of Shares	Percentage	
Sharika Enterprises Limited (Holding company and its nominees)	30,00,000	100%	30,00,000	100%
Total	30,00,000	100%	30,00,000	100%

#### Details of Shares held by promoters and promoter group :

Name of Shareholder	As at 31 March 2023	As at 31 March 2022	% change during the year
Sharika Enterprises Limited (Holding company and its nominees)	30,00,000	30,00,000	0%

Name of Shareholder	As at 31 March 2022	As at 31 March 2021	% change during the year
Sharika Enterprises Limited (Holding company and its nominees)	30,00,000	30,00,000	0%



**[400300] Notes - Borrowings****Classification of borrowings [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	80,134.69	80,250.75	80,134.69	80,250.75
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	80,134.69	80,200.92	80,134.69	80,200.92

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	80,134.69	80,250.75	80,134.69	80,250.75
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	80,134.69	80,200.92	80,134.69	80,200.92

## Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 80,134.69	(B) 80,250.75	1,67,783.54	1,63,956.27
Nature of security [Abstract]				
Nature of security	Loan from Indiabulls finance limited carry interest rate of 17.50% and it is repayable in 394 equal installments of Rs. 1,173.28 hundreds. It is secured against the property of the directors	Loan from Indiabulls finance limited carrying interest rate in range of 14% to 16.5% and it is secured against the property of the director		
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	80,134.69	80,200.92	1,67,783.54	1,64,006.1

## Footnotes

(A) Term loan from bank : 80185.53 Less: current maturities of long term borrowings : -50.84

(B) Term loan From Bank : 80250.75

## Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	22,117.47	1,67,783.54	1,41,838.8
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	0	22,117.47	1,67,783.54	1,41,888.63

## Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	0	22,117.47	0	(A) 22,117.47
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	0	22,117.47	0	22,117.47

## Footnotes

(A) Loan repayable on demand from bank-Cash credits

**Classification of borrowings [Table]**

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,67,732.7	1,41,838.8	(A) 1,67,732.7	(B) 1,41,838.8
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	1,67,732.7	1,41,838.8	1,67,732.7	1,41,838.8

**Footnotes**

(A) Loan from related parties

(B) Loan from related parties

**Classification of borrowings [Table]**

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	50.84	0	(A) 50.84	0
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by others	50.84	49.83	50.84	49.83

**Footnotes**

(A) Current maturity of long term borrowings

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

	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (57) [See below]

## Textual information (57)

## Disclosure of notes on borrowings explanatory [Text Block]

Particulars	(₹ in Hundreds)	
	As at 31 March 2023	As at 31 March 2022
<b>Borrowings - current</b>		
<b>Secured</b>		
Loan repayable on demand from bank		
Cash credits	-	22,117.47
<b>Unsecured</b>		
Loan from related parties	1,67,732.70	1,41,838.80
Current maturity of long term borrowings	50.84	49.83
<b>Total</b>	<b>1,67,783.54</b>	<b>1,64,006.10</b>
<b>Note:</b>		
Loan from J & K Bank is cash credit facility having interest rate in range of 9 -13% and repayable on demand. Loan from related parties are interest free and repayable on demand.		

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-55,821.11	-55,821.11		-55,821.11
Net deferred tax liability (assets)	55,821.11	55,821.11	55,821.11	55,821.11
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	55,821.11	55,821.11		55,821.11
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0	0		0
Deferred tax liability (assets) at end of period	55,821.11	55,821.11	55,821.11	55,821.11
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-55,821.11		-55,821.11	-55,821.11
Net deferred tax liability (assets)	55,821.11	55,821.11	55,821.11	55,821.11
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	55,821.11		55,821.11	55,821.11
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Total increase (decrease) in deferred tax liability (assets)	0		0	0
Deferred tax liability (assets) at end of period	55,821.11	55,821.11	55,821.11	55,821.11
Description of other temporary differences	Refer to child member		Deferred Tax Assets on account of Deductible Temporary differences on Property, plant and equipments, Intangible assets and right of use assets	Deferred Tax Assets on account of Deductible Temporary differences on Property, plant and equipments, Intangible assets and right of use assets

**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	<b>31/03/2021</b>
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	55,821.11
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	55,821.11

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of income tax [TextBlock]	Textual information (58) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Adjustments for current tax of prior periods	2,200.5	0
Total current tax expense (income) and adjustments for current tax of prior periods	2,200.5	0
Total tax expense (income)	2,200.5	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-26,712.94	-36,204.98
Other tax effects for reconciliation between accounting profit and tax expense (income)	2,200.5	0
Total tax expense (income)	2,200.5	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-26,712.94	-36,204.98

## Textual information (58)

## Disclosure of income tax [Text Block]

Income tax recognised in Statement of Profit and Loss		
		(? in Hundreds)
Particulars	2022-2023	2021-2022
<b>Current tax</b>		
In respect of the current year	-	-
In respect of the earlier year	2,200.50	-
	2,200.50	-
<b>Deferred tax</b>		
In respect of the current year	-	-
In respect of the earlier year	-	-
	-	-
<b>Total income tax expense recognised in the current year</b>	<b>2,200.50</b>	<b>-</b>
The income tax expense for the year can be reconciled to the accounting profit as follows:		
		(? in Hundreds)
Particulars	2022-2023	2021-2022
Profit before tax	(26,712.94)	(36,204.98)
Income tax expense calculated at 31.20 % (2021-2022: 31.20 %)	(8,334.44)	(11,295.95)
Tax incentives	8,334.44	11,295.95

Effect of expenses that are not deductible in determining taxable profits	-	-
	-	-
Taxation pertaining to earlier years	2,200.50	-
Income tax expense recognised in Statement of Profit and Loss	2,200.50	-

The tax rate used for the year ended 31 March 2023 and 31 March 2022 in reconciliations above is the corporate tax rate of 31.20 % payable by corporate entities in India on taxable profits under the Indian tax law.

Provision for tax in the standalone financial statement for the year ended 31 March 2023 and year ended 31 March 2022 are only provisional in the respective years and subject to change at the time of filing of Income Tax Return based on actual addition/deduction as per provisions of Income Tax Act 1961.

### [611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

### [611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Description of accounting policy for government grants [TextBlock]	NA	NA
Description of nature and extent of government grants recognised in financial statements	NA	NA



**[401100] Notes - Subclassification and notes on liabilities and assets****Other current financial liabilities, others [Table]**

..(1)

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

Other current financial liabilities, others [Axis]	1	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	0	206.7
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Others payable	Others payable
Other current financial liabilities, others	0	206.7

**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Advances [Member]			
Classification of advances [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	0	73.08	0	73.08
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	73.08	0	73.08
Total advance due by directors other officers or others	0	73.08	0	73.08
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Details of advances [Table]**

..(2)

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

Classification based on current non-current [Axis]	Current [Member]	
	Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	0	73.08
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	0	73.08
Total advance due by directors other officers or others	0	73.08
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Finished goods [Member]	
	31/03/2023	31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	62,364.17	69,293.52	62,364.17	69,293.52
Mode of valuation			Inventories are valued at the lower of cost and net realisable value	Inventories are valued at the lower of cost and net realisable value

**Subclassification of trade receivables [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	67,652.35	68,966.16	67,652.35	68,966.16
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	67,652.35	68,966.16	67,652.35	68,966.16
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			67,652.35	68,966.16
Total trade receivables due by directors, other officers or others			67,652.35	68,966.16
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

**Other current financial assets others [Table]**

..(1)

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

Other current financial assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	1,869.27	0	500	10,228.78
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Earnst money deposit	Earnst money deposit	Other loans and advances	Other loans and advances
Other current financial assets others	1,869.27	0	500	10,228.78

**Other current financial assets others [Table]**

..(2)

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

Other current financial assets others [Axis]	3	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	0	4,869.33
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	Interest accrued on fixed deposit	Interest accrued on fixed deposit
Other current financial assets others	0	4,869.33

**Other current assets others [Table]**

..(1)

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

Other current assets others [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	8,891.8	12,526.39	12,526.39
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Recoverable from government authorities	Recoverable from government authorities	Deferred revenue expenditure	Deferred revenue expenditure
Other current assets, others	0	8,891.8	12,526.39	12,526.39

**Other current assets others [Table]**

..(2)

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

Other current assets others [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	0	883.45	7,662.64	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Preliminary expenses	Preliminary expenses	Other current assets	Other current assets
Other current assets, others	0	883.45	7,662.64	0

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

	<b>01/04/2022 to 31/03/2023</b>	<b>31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (59) [See below]	
Advances, non-current	0	0
Description of accounting policy for measuring inventories [TextBlock]	Textual information (60) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	0	0
Other balances with banks	(A) 335.21	(B) 399.41
Total balance with banks	335.21	399.41
Cash on hand	451.86	452.66
Total cash and cash equivalents	787.07	852.07
Bank balance other than cash and cash equivalents	2,703.65	29,442.42
Total cash and bank balances	3,490.72	30,294.49
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	2,369.27	15,098.11
Advances, current	(C) 0	(D) 73.08
Total other current assets	20,189.03	22,374.72
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	0	206.7
Advance received from customers	0	417.9
Total other advance	0	417.9
Taxes payable other tax	(E) 0	(F) 132.99
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	132.99
Total other current liabilities	0	550.89

**Footnotes**

(A) (i) In Current account : 335.21

(B) (i) In Current account : 399.41

(C) Advance to suppliers : 0

(D) Advance to suppliers : 73.08

(E) Tax deducted at source and other statutory dues : 0

(F) Tax deducted at source and other statutory dues : 132.99

## Textual information (59)

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

- Current and non-current classification

The Company presents assets and liabilities in the balance sheet based on current / non-current classification.

An asset is classified as current when it satisfies any of the following criteria: it is expected to be realised in, or is intended for sale or consumption in, the Company's normal operating cycle.

- It is held primarily for the purpose of being traded;
- It is expected to be realised within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.
- A liability is classified as current when it satisfies any of the following criteria:
- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current only

## Textual information (60)

### **Description of accounting policy for measuring inventories [Text Block]**

Inventories are valued at the lower of cost and net realisable value.

Costs incurred in bringing each product to its present location and condition are accounted for as follows:

- Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.
- Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis.
- Traded goods: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis.

Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

Provision for obsolescence on inventories is made wherever technically considered necessary by the management.

**[401200] Notes - Additional disclosures on balance sheet****Details of shareholding pattern of promoters and public [Table]**

..(1)

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

Shareholding pattern of promoters and public [Axis]	Promoters [Member]	
	Classification based on nationality or origin [Member]	Indian [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by body corporate	[shares] 30,00,000	(A) [shares] 30,00,000
Percentage of shares held by body corporate	100.00%	100.00%
Total number of shares	[shares] 30,00,000	[shares] 30,00,000

**Footnotes**

(A) Sharika Enterprises Limited (Holding company and its nominees)

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of shareholding pattern of promoters and public [Abstract]		
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	-14,486.42	14,427.02
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	25,893.9	18,439.2
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**[611800] Notes - Revenue**

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

	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (61) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (62) [See below]



## Textual information (61)

### Disclosure of revenue [Text Block]

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms or payment and excluding taxes or duties collected on behalf of the Government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Sales tax/ value added tax (VAT)/Goods and Service Tax (GST) is not received by the Company on its own account. Rather it is tax collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

#### Income from sales

Sales are recognized on dispatch of goods and are accounted net of trade discount, returns and volume rebates, GST wherever applicable.

#### Income from services

Revenue on account of service / consultancy and commission is recognized as and when services have been rendered in terms of agreement.

#### Interest

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

## Textual information (62)

### Description of accounting policy for recognition of revenue [Text Block]

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms or payment and excluding taxes or duties collected on behalf of the Government. The Company has concluded that it is the principal in all of its revenue arrangements since it is the primary obligor in all the revenue arrangements as it has pricing latitude and is also exposed to inventory and credit risks. Sales tax/ value added tax (VAT)/Goods and Service Tax (GST) is not received by the Company on its own account. Rather it is tax collected on value added to the commodity by the seller on behalf of the Government. Accordingly, it is excluded from revenue. The following specific recognition criteria must also be met before revenue is recognized:

### [612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of employee benefits [TextBlock]	The Company does not have any employee hence the Company is not under any obligation to incur employee benefit related expense.	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

**[612800] Notes - Borrowing costs**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of borrowing costs [TextBlock]	Textual information (63) [See below]	
Whether any borrowing costs has been capitalised during the year	No	No

**Textual information (63)****Disclosure of borrowing costs [Text Block]**

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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

**[700100] Notes - Key managerial personnels and directors remuneration and other information****Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

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

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	RAJINDER KAUL	RAVINDER BHAN	ARUN KAUL
Director identification number of key managerial personnel or director	01609805	01609915	02588961
Date of birth of key managerial personnel or director	08/08/1961	31/03/1961	29/08/1975
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] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

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

	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Key Managerial Persons  GARVITA ASATI CFO KUSH MISHRA C S ADITYA SHARMA C S

**[612200] Notes - Leases**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]	Textual information (64) [See below]	
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

## Textual information (64)

### Disclosure of leases [Text Block]

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

#### Company as a lessee

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term

#### Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease.

### [612300] Notes - Transactions involving legal form of lease

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

### [612900] Notes - Insurance contracts

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

### [613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of effect of changes in foreign exchange rates [TextBlock]	Textual information (65) [See below]	
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

## Textual information (65)

### **Disclosure of effect of changes in foreign exchange rates [Text Block]**

The company's financial statements are presented in INR, which is also the company's functional currency.

- Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.
- Foreign currency monetary items are reported using the closing rate.

Any gain or loss on account of exchange difference arising either on the settlement or on reinstatement of foreign currency monetary items is recognized as profit/loss, except exchange difference arising on long term foreign currency monetary items relating to acquisition of depreciable fixed assets, which is adjusted to the carrying amount of such assets. An asset shall be designated as long term foreign currency monetary item, if the asset or liability expressed in foreign currency and has a term of 12 months or more at the date of origination of the asset or liability

**[500100] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 0	(B) 2,562.25
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	2,562.25
Total revenue from operations	0	2,562.25
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(C) 539.36	(D) 1,396.46
Total other non-operating income	539.36	1,396.46
Total other income	539.36	1,396.46
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense other borrowings	13,228.4	14,308.12
Total interest expense	13,228.4	14,308.12
Other borrowing costs	928.61	0
Total finance costs	14,157.01	14,308.12
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	0	8,803.23
Total depreciation, depletion and amortisation expense	0	8,803.23
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(E) 132.26	(F) 5
Total rates and taxes excluding taxes on income	132.26	5
Legal professional charges	200	150
Directors sitting fees	0	0
Advertising promotional expenses	73.08	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	250	250
Total payments to auditor	250	250
CSR expenditure	0	0
Miscellaneous expenses	(G) 5,510.6	(H) 8,948.06
Total other expenses	6,165.94	9,353.06
Current tax [Abstract]		
Current tax pertaining to current year	2,200.5	0

Total current tax	(I) 2,200.5	(J) 0
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**Footnotes**

- (A) Scrap sale : 0  
 (B) Scrap sale : 2562.25  
 (C) On fixed deposits with banks : 539.36  
 (D) On fixed deposits with banks : 1396.46  
 (E) Rates & Taxes : 132.26  
 (F) Rates & Taxes : 5  
 (G) Bad Debts : 5503.59 Miscellaneous Expenses : 7.01  
 (H) Bad Debts : 8873.97 Miscellaneous Expenses : 74.09  
 (I) Income tax of earlier years : 2200.5  
 (J) Income tax of earlier years : 0

**[613200] Notes - Cash flow statement**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	787.07	852.07	1,872.52
Cash and cash equivalents	787.07	852.07	
Income taxes paid (refund), classified as operating activities	-2,819.88	112.21	
Total income taxes paid (refund)	-2,819.88	112.21	

**[500200] Notes - Additional information statement of profit and loss**

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	(A) 6,929.35	(B) 7,699.28
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	6,929.35	7,699.28
Exceptional items before tax	0	0
Domestic sale manufactured goods	(C) 0	(D) 2,562.25
Total domestic turnover goods, gross	0	2,562.25
Total revenue from sale of products	(E) 0	(F) 2,562.25
Total revenue from sale of services	0	0
Gross value of transaction with related parties	25,893.9	18,439.2
Bad debts of related parties	0	0

**Footnotes**

- (A) Opening Balance : 69293.52 Less:Closing Balance : -62364.17  
 (B) Opening Balance : 76992.8 Less:Closing Balance : -69293.52  
 (C) Scrap sale : 0  
 (D) Scrap sale : 2562.25  
 (E) Scrap sale : 0  
 (F) Scrap sale : 2562.25

**[611200] Notes - Fair value measurement**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of fair value measurement [TextBlock]	Textual information (66) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**Textual information (66)****Disclosure of fair value measurement [Text Block]**

Fair Value of the Company's financial assets and financial liabilities that are measured at fair value on a recurring basis:

Financial assets/(Financial liabilities)	Fair Value as at	Fair Value Hierarchy	Valuation Technique(s) & key inputs used	Significant unobservable input(s)	Relationship of unobservable inputs to fair value
31 March 2023	31 March 2023			NA	NA

During the period, there were no transfers between Level 1 and level 2

(x) Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.



**[613300] Notes - Operating segments**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of entity's operating segments [TextBlock]	The Company is engaged only into single reportable Segment during the year as per Ind AS 108.	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party****Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis] Related party [Axis]	Parent [Member]		Other related parties [Member]	
	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Sharika Enterprises Limited	Sharika Enterprises Limited	ELETTROMECCANICA INDIA PRIVATE LIMITED	ELETTROMECCANICA INDIA PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L51311DL1998PLC093690	L51311DL1998PLC093690	U31908DL2008PTC185311	U31908DL2008PTC185311
Description of nature of transactions with related party	Loans and creditor	Loans and creditor	Loans	Loans
Description of nature of related party relationship	Holding company	Holding company	Sister concern	Sister concern
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	(A) 1,000	0	(B) 1,500
Amounts receivable related party transactions	(C) 25,893.9	(D) 15,939.2	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Footnotes**

- (A) Intercorporate deposit paid  
(B) Intercorporate deposit paid  
(C) Intercorporate deposit paid  
(D) Intercorporate deposit paid

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of related party [TextBlock]	Textual information (67) [See below]	
Whether there are any related party transactions during year	Yes	No
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (67)

### Disclosure of related party [Text Block]

Related Party Disclosures:

(i) Where control exists :

Sharika Enterprises Limited - holding company

Elettromeccanica India Private Limited - JV of holding company

(ii) Other related parties with whom there are transactions during the year

Key Management Personnel (KMP)

Mr. Rajinder Kaul - Whole-time director

Mr. Ravinder Bhan - Whole-time director

The following table summarizes related-party transactions and balances included in the standalone financial statements:

(? in ₹)

Particulars	Holding / JV of Holding Company	Key Management Personnel (KMP)	Total
-------------	---------------------------------	--------------------------------	-------

(A) Transactions

during the year	2022-2023	2021-2022	2022-2023	2021-2022	2022-2023	2021-
Intercorporate deposit received						
Sharika Enterprises Limited	25,893.90	15,939.20	-	-	25,893.90	15,939.20
Total	25,893.90	15,939.20	-	-	25,893.90	15,939.20
Intercorporate deposit paid						
Elettromeccanica India Private Limited	-	1,500.00	-	-	-	1,500.00
Sharika Enterprises Limited	-	1,000.00	-	-	-	1,000.00
Total	-	2,500.00	-	-	-	2,500.00
(B) Balance as at the end of the year	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022	As at 31 March 2023	As at 31 March 2022
Loan from director						
Arun Kaul	-	-	769.90	769.90	769.90	769.90
Rajinder Kaul	-	-	410.00	410.00	410.00	410.00
Total	-	-	1,179.90	1,179.90	1,179.90	1,179.90
Inter-Corporate deposit payable						
Elettromeccanica India Private Limited	-	-	-	-	-	-
Sharika Enterprises Limited	1,66,552.80	1,40,658.90	-	-	1,66,552.80	1,40,658.90
Total	1,66,552.80	1,40,658.90	-	-	1,66,552.80	1,40,658.90

## Notes:

(a) Sales, purchases and service transactions with the related parties are exclusive of taxes and made at arm's length price.

(b) Amounts outstanding are unsecured and will be settled in cash or receipts of goods and services.

(c) No expense has been recognised for the year ended 31 March 2023 and 31 March 2022 for bad or doubtful trade receivables in respect of amounts owed by related parties.

(d) There have been no guarantees received or provided for any related party receivables or payables.

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

**[700200] Notes - Corporate social responsibility**

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

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

**[610500] Notes - Events after reporting period**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of earnings per share [TextBlock]	Textual information (68) [See below]	
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0



## Textual information (68)

## Disclosure of earnings per share [Text Block]

Earnings per share		
Particulars	2022-23	2021-2022
Basic and Diluted earnings per share		
Profit/(loss) for the year (? in hundreds)	(28,913.44)	(36,204.98)
Weighted average number of equity shares used in calculation of basic and diluted EPS (Nos.)	30,00,000	30,00,000
Nominal value of each share (in ?)	10.00	10.00
Basic and Diluted earnings/(loss) per share (in ?)	(0.96)	(1.21)

## [610900] Notes - First time adoption

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No