

R & B INFRA PROJECT LIMITED
Consolidated 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 Lakhs of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	R & B INFRA PROJECT LIMITED	
Corporate identity number	U45200MH2005PLC154006	
Permanent account number of entity	AAECM3616P	
Address of registered office of company	B-1 NEELA APARTMENTS.V. ROAD OPP MANDPESHWAR IND , ESTATE BORIVALI (W) , Mumbai , MAHARASHTRA , INDIA - 400092	
Type of industry	Commercial and Industrial	
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	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	DGMS & Co.
Name of auditor signing report	SHASHANK PRAVINCHANDRA DOSHI
Firms registration number of audit firm	112187W
Membership number of auditor	108456
Address of auditors	15/16, B Wing Shree Siddhivinayak plaza, Andheri, West , Mumbai-400053
Permanent account number of auditor or auditor's firm	AAEFS6545M
SRN of form ADT-1	F21971379
Date of signing audit report by auditors	16/11/2023
Date of signing of balance sheet by auditors	16/11/2023

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF THE R & B INFRA PROJECT LIMITED

Report on the Indian Accounting Standards (Ind AS) Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of R & B Infra Project Limited (hereinafter referred to as "the Holdings Company"), and its joint venture RBIPPL & Hydroair (JV), RBIPPL & SRCC (JV) & RBIPPL & Hive (JV), RBIPPL & DEV MTP, RBIPPL & MT PHAD (Holdings Company and its subsidiaries and joint venture together referred to as "the Group"), which comprise the Consolidated Balance Sheet as at 31st March, 2023, and the Consolidated Statement of Profit and Loss (Including Other Comprehensive Income) and Consolidated Cash Flow Statement and the Consolidated statement of Changes in Equity for the period ended, and a summary of significant accounting policies and other explanatory information. (Hereinafter referred to as the "Consolidated Financial Statements"). In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Consolidated Financial Statements of the current period. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, but does not include the Consolidated Financial Statements and our auditor's report thereon. These reports are expected to be made available to us after the date of our auditor's report.

Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

Management's Responsibility for the Consolidated Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the 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 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 Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility

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

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

We also:

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the 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 Consolidated Financial Statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation. Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated 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 Consolidated 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 Consolidated 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.

Other Matters

(i) We did not audit the financial statement of five joint venture included in the consolidated financial statement, whose financial statements reflect total assets of Rs. 12,37,17,551.00/- as on March 31, 2023, group's shares of total comprehensive income of Rs. 77,20,05,003/-. These financial statement and other financial Information have been audited by other auditor whose report have been furnished to us by the Parent Company's Management and our opinion on the consolidated financial statement to the extent they have been derived from such audited financial statement / financial information is based on solely on the reports of such other auditor.

Our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiaries and our report in terms of sub section (3) of section 143 of the Act, in so far it relates to the aforesaid subsidiaries, is based solely on the report of another auditor.

Our Opinion in so far as it relates to amounts and disclosures included in respect of these subsidiaries, are not modified in respect of the above matter with respect to our reliance on the financial statement certified by the management.

Report on Other Legal and Regulatory Requirements

1. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:

- a. We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purposes of our audit;
- b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books.
- c. The consolidated balance sheet, the consolidated statement of profit and loss (including other comprehensive income), the consolidated statement of changes in equity and the consolidated statement of cash flows dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.
- d. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.
- e. On the basis of written representations received from the directors as on March 31, 2023, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2023, from being appointed as a director in terms of section 164(2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the company and operating effectiveness of such controls, referred to our separate report in "Annexure A".
- g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

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

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

- (a) The Company with its subsidiary/associates has disclosed the impact of pending litigations as at 31 March 2023 on its financial position in its Consolidated Financial Statements as below;
- (b) The Company with its subsidiary/associates did not have any long-term and derivative contracts as at March 31, 2023.
- (c) There has been no delay in transferring amounts, required to be transferred, the Investor Education and Protection Fund by the Company during the year ended March 31, 2023.
- (d) The management has;
 - (i) represented that, to the best of its knowledge and belief, 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:
 - 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 to or on behalf of the Ultimate Beneficiaries.
 - (ii) represented, that, to the best of its knowledge and belief, 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:
 - 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 from or on behalf of the Ultimate Beneficiaries; and
- (iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material mis-statement.
- (e) The dividend has not been declared during the year.

(2) With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Company and its subsidiaries included in the consolidated financial statements of the Company, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in these CARO reports.

FOR D G M S & Co.,
Chartered Accountants

Sd/-
Shashank P. Doshi
Partner
M. No. 108456
FRN: 0112187W
UDIN: 24108456BKAVBW2721

Place: Mumbai
Date: 16th November 2023

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 R & B Infra Project Limited ('the Company') as of 31st March, 2023 in conjunction with our audit of the Ind AS Consolidated Financial Statements of the Company for the period ended on that date. Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the 'Guidance Note') issued by the Institute of Chartered Accountants of India (the '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 and the Standards on Auditing, issued by the 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 ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the criteria for internal financial control over financial reporting 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 ICAI.

FOR D G M S & Co.,
Chartered Accountants

Sd/-
Shashank P. Doshi
Partner
M. No. 108456
FRN: 0112187W
UDIN: 24108456BKAVBW2721

Place: Mumbai
Date: 16th November 2023

[110000] Balance sheet

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

	31/03/2023	31/03/2022	31/03/2021
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,623.88	1,942.62	2,282.32
Investment property	161.68	161.23	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	484.24	1,002.82	
Trade receivables, non-current	532.07	101.44	
Loans, non-current	0	0	
Total non-current financial assets	1,016.31	1,104.26	
Deferred tax assets (net)	41.08	0	
Other non-current assets	5,520.04	4,189.7	
Total non-current assets	8,362.99	7,397.81	
Current assets [Abstract]			
Inventories	6,210.09	3,317.89	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,054.83	5,759.61	
Cash and cash equivalents	3,408.83	2,176.01	
Loans, current	105.4	102.48	
Total current financial assets	4,569.06	8,038.1	
Other current assets	(A) 6,822.49	(B) 2,017.67	
Total current assets	17,601.64	13,373.66	
Total assets	25,964.63	20,771.47	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,475.055	1,475.055	295.011
Other equity	9,276.85	7,898.02	
Total equity attributable to owners of parent	10,751.91	9,373.08	
Non controlling interest	0	0	
Total equity	10,751.91	9,373.08	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	125.81	550.25	
Other non-current financial liabilities	2,597.83	2,570.02	
Total non-current financial liabilities	2,723.64	3,120.27	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	0	24.37	
Total non-current liabilities	2,723.64	3,144.64	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	5,558.3	4,365.58	
Trade payables, current	4,304.52	2,423.81	
Total current financial liabilities	9,862.82	6,789.39	
Other current liabilities	(C) 2,164.28	(D) 999.17	
Provisions, current	461.98	465.19	
Total current liabilities	12,489.08	8,253.75	
Total liabilities	15,212.72	11,398.39	
Total equity and liabilities	25,964.63	20,771.47	

Footnotes

(A) Other Current Assets : 6822.48 Rounding off : 0.01

(B) Other Current Assets : 2017.66 Rounding off : 0.01

(C) Other Current Liabilities : 2164.27 Rounding off : 0.01

(D) Other Current Liabilities : 999.18 Rounding off : -0.01

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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] 9.35	[INR/shares] 7.86
Total basic earnings (loss) per share	[INR/shares] 9.35	[INR/shares] 7.86
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 9.35	[INR/shares] 7.86
Total diluted earnings (loss) per share	[INR/shares] 9.35	[INR/shares] 7.86

Unless otherwise specified, all monetary values are in Lakhs 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	26,729.56	21,260.68
Other income	227.85	246.7
Total income	26,957.41	21,507.38
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	4,532.74	2,036.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,892.2	3,020.07
Employee benefit expense	2,906.48	2,260.57
Finance costs	464.19	578.68
Depreciation, depletion and amortisation expense	407.01	415.61
Other expenses	19,801.41	11,624.92
Total expenses	25,219.63	19,936.69
Profit before exceptional items and tax	1,737.78	1,570.69
Total profit before tax	1,737.78	1,570.69
Tax expense [Abstract]		
Current tax	424.4	398.68
Deferred tax	-65.45	12.93
Total tax expense	358.95	411.61
Total profit (loss) for period from continuing operations	1,378.83	1,159.08
Total profit (loss) for period	1,378.83	1,159.08
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 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	1,378.83	1,159.08
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	1,378.83	1,159.08
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Diluted earnings per share [Abstract]		

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	1,378.83	1,159.08		1,378.83
Changes in comprehensive income components	0	-1,180.04		0
Total comprehensive income	1,378.83	-20.96		1,378.83
Total increase (decrease) in equity	1,378.83	-20.96		1,378.83
Other equity at end of period	9,276.85	7,898.02	7,918.98	9,276.85

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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	1,159.08		1,378.83	1,159.08
Changes in comprehensive income components	-1,180.04		0	-1,180.04
Total comprehensive income	-20.96		1,378.83	-20.96
Total increase (decrease) in equity	-20.96		1,378.83	-20.96
Other equity at end of period	7,898.02	7,918.98	9,276.85	7,898.02

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [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		0	0	
Changes in comprehensive income components		0	(A) -1,180.04	
Total comprehensive income		0	-1,180.04	
Total increase (decrease) in equity		0	-1,180.04	
Other equity at end of period	7,918.98	1,820.74	1,820.74	3,000.78

(A) Less : Utilised for issue of Bonus Shares : -1180.04

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [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	1,378.83	1,159.08		1,378.83
Changes in comprehensive income components		0		
Total comprehensive income	1,378.83	1,159.08		1,378.83
Total increase (decrease) in equity	1,378.83	1,159.08		1,378.83
Other equity at end of period	7,456.11	6,077.28	4,918.2	7,456.11

Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	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	1,159.08	
Changes in comprehensive income components	0	
Total comprehensive income	1,159.08	
Total increase (decrease) in equity	1,159.08	
Other equity at end of period	6,077.28	4,918.2

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

	01/04/2022 to 31/03/2023
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

Textual information (2)

Disclosure of notes on changes in equity [Text Block]

A Equity Share Capital:

	No of shares	Amount In Rs.
Equity Shares of INR 10/- each, Issued, Subscribed and Fully Paid-up:		
As at April 01, 2022	147.06	1,470.55
Issued during the period	-	-
As at March 31, 2022	147.51	1,475.06
Bonus Shares Issued during the period	-	-
As at March 31, 2023	147.51	1,475.06

B Other Equity:

Particulars	Securities Premium	Retained earnings	Items of Other Comprehensive Income	Total (In Rs.)
As at March 31, 2021	3,000.78	4,918.20		7,918.98
Add: Profit for the year	-	1,159.08		1,159.08
Less Utilised for Bonus Issue	(1,180.04)	-		(1,180.04)
Employee defined benefit obligation			-	-
As at March 31, 2022	1,820.73	6,077.29	-	7,898.02
Add: Profit for the year	-	1,378.84	-	1,378.84
Less Utilised for Bonus Issue	-	-	-	-
Employee defined benefit obligation	-	-	-	-
As at March 31, 2023	1,820.73	7,456.12	-	9,276.85

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in Lakhs 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	1,737.78	1,570.69	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-2,892.2	3,020.07	
Adjustments for decrease (increase) in trade receivables, current	4,274.15	-2,038.69	
Adjustments for decrease (increase) in other current assets	(A) -4,807.73	(B) 737.53	
Adjustments for other financial assets, current	-1,330.35	-699.01	
Adjustments for increase (decrease) in trade payables, current	1,880.72	-1,137.6	
Adjustments for increase (decrease) in other current liabilities	1,192.9	1,588.26	
Adjustments for depreciation and amortisation expense	407.01	415.61	
Adjustments for provisions, current	-3.21	0	
Adjustments for other financial liabilities, current	1,192.73	-509.77	
Adjustments for interest income	155.62	109.85	
Other adjustments to reconcile profit (loss)	(C) 464.19	(D) 631.31	
Total adjustments for reconcile profit (loss)	222.59	1,897.86	
Net cash flows from (used in) operations	1,960.37	3,468.55	
Income taxes paid (refund)	424.4	355.48	
Net cash flows from (used in) operating activities	1,535.97	3,113.07	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	2	25.47	
Purchase of property, plant and equipment	90.27	101.37	
Purchase of investment property	0.45	0	
Interest received	155.62	109.85	
Other inflows (outflows) of cash	(E) 518.58	(F) -526.38	
Net cash flows from (used in) investing activities	585.48	-492.43	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	424.44	1,319.52	
Interest paid	464.19	578.68	
Net cash flows from (used in) financing activities	-888.63	-1,898.2	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,232.82	722.44	
Net increase (decrease) in cash and cash equivalents	1,232.82	722.44	
Cash and cash equivalents cash flow statement at end of period	3,408.83	2,176.01	1,453.57

Footnotes

(A) Other Current Assets (Excluding Advance Tax) : -4804.81

(B) Other Current Assets (Excluding Advance Tax) : 784.38

(C) Employee defined benefit plan expenses / Provisions : 0 Interest Expenses : 464.19

(D) Employee defined benefit plan expenses / Provisions : 52.63 Interest Expenses : 578.68

(E) Financial Investments : 518.58 Rounding off : 0

(F) Financial Investments : -526.37 Rounding off : -0.01

[610100] Notes - List of accounting policies

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

	01/04/2022 to 31/03/2023
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (4) [See below]
Description of accounting policy for cash flows [TextBlock]	Textual information (5) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (6) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (7) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (8) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (9) [See below]
Description of accounting policy for financial assets [TextBlock]	Textual information (10) [See below]
Description of accounting policy for financial liabilities [TextBlock]	Textual information (11) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (12) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (13) [See below]
Description of accounting policy for investments in joint ventures [TextBlock]	Textual information (14) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (15) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (16) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (17) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (18) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (19) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (20) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

Note :- 1.

Significant Accounting Policies and Notes to Accounts forming part of financial Statement for year ended March 31, 2023.

1) Nature of Operations

R&B Infra Project Ltd.(the Company) is a company limited by shares domiciled in India, incorporated under the provisions of the Companies Act, 2013, registered office at S.V.P Road, Borivali(W), Mumbai-400092.

The Company is engaged in Business of developers, builders, contractors developers, construction, erectors of building, housing scheme, township, holiday resorts hotels and in particulars in preparing of building sites, construction, repairing, erecting houses and also carry the work of building erecting and constructing structures, building, houses or shed including RCC work, squares, gardens and other convenience and to make build or construct surface metal or otherwise repair roads and carry out building of all kinds of dams, bunds, canals, bridges, ports, Skywalk projects, and irrigation works including building and construction.

The Financial statements were approved for issuance by the Company's Director.

2) Summary of the significant accounting policies

(a) Basis of Preparation of Consolidation Financial Statement

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

The consolidated financial statements include the financial statements of the group companies, the same have been prepared on the following basis:

i) The financial statements of the company and its joint venture are combined on proportionate basis of assets, liabilities, expenses, and cashflows after eliminating material intra-group balances and intra-group transactions.

ii) The carrying amount of parent's investment in each joint venture and parent's portion of capital of each joint venture is determined on the basis of the carrying amount of the investment in the joint venture.

The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities:

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Totals and percentages may not precisely reflect the absolute figures.

(b) Use of estimates

The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of the uncertainties surrounding these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the change in estimate occurs.

This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together

(c) Current versus Non-Current classification

All assets and liabilities have been classified as Current or Non Current as per the Company's normal operation cycle i.e. tw

(d) Property, plant and equipment (PP&E)

An item of property, plant and equipment that qualifies for recognition as an asset shall be measured at its cost. Cost compr its intended use. Cost also includes direct cost and other related incidental expenses.

When significant components of property, plant and equipment are required to be replaced at intervals, recognition is made components are initially recognised as separate asset. All other repair and maintenance costs are recognised in the stateme

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected

Type of Asset	Estimated useful life
---------------	-----------------------

Buildings/Office Premises	60 years
---------------------------	----------

Air Conditioner	5 years
-----------------	---------

Furniture and fittings	10 years
------------------------	----------

Office Equipments	5 years
-------------------	---------

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the dispc within 'other income' or 'other expenses' respectively.

(e) Impairment of non-financial assets

At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an as asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belc reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

(f) Investments

Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financ

None of the investments are classified as current investments. All other investments are property and covered in Investment

(g) Inventories

Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purcha

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the item

(h) Cash and cash equivalents

Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments w known amounts of cash to be cash equivalents.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits with a maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit or loss.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period, discounted at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(j) Contingent Liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be recovered, it is recognized as an asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss, discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the carrying amount is disclosed as the best estimate of the present value of the obligation.

Contingent liability is disclosed in the case of: -

- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation

- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company

(k) Financial assets & liabilities

(i) Financial assets

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the financial assets. A financial asset is classified as held for sale if it is held for sale in the near future and its carrying amount is measured at fair value less costs to sell.

For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to measure the financial asset at fair value through other comprehensive income.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are measured at fair value plus or minus transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets measured at fair value are expensed through profit or loss.

Subsequent measurement

After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at:

i) fair value (either through other comprehensive income or through profit or loss) or,

ii) amortized cost

Measured at amortized cost:

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows are measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment are recognized through profit or loss.

Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) and are not recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.

Measured at fair value through profit or loss (FVTPL):

A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value through profit or loss and are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) are recognized in Profit and Loss.

Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost or FVOCI. For trade receivable only, the Company applies the simplified approach.

A financial asset is de-recognized only when

- i) The Company has transferred the rights to receive cash flows from the financial asset or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. If the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset.

(ii) Financial liabilities

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangement.

Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.

Subsequent measurement

Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost. Financial liabilities measured at fair value through profit and loss are subsequently measured at fair value with all changes in fair value recognized in Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to set off the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must not be subject to bankruptcy of the Company or the counterparty.

The company has defined its financial assets and liabilities below:

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of changes in value from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are not subject to bankruptcy of the Company or the counterparty.

Trade Payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are due within 12 months after the end of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the end of trade.

Trade Receivables

These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are due within 12 months after the end of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the end of trade.

(l) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding any amounts that are not probable of collection.

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive amounts.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recovered.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Inc

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the customer at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.

(m) Depreciation and Amortisation

Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual value over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual value is determined at the end of its useful life.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

Plant & Machinery 8 Years

Office Equipment 5 Years

Furniture & Fixture 10 Years

(n) Leases

Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A representing its obligation to make lease payments.

The right-of-use asset is recognised at its carrying amount as if the standard had been applied since the commencement date. If, before the commencement date, the standard had been applied, the Group has elected not to apply the requirements of Ind AS 116 to leases for which the underlying asset is of low value.

(o) Income taxes

The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate less the effect of tax loss carryforwards and tax credits available to offset the tax liability.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulations are subject to change.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the tax rates and laws that have been enacted or substantively enacted by the reporting date in the country where the Company operates and generates taxable income.

Deferred Taxes

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts for financial reporting purposes in respect of deductible temporary differences.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the reporting date and are expected to apply to the period when the deferred income tax liability is settled.

Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities in the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.

Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date to ensure that sufficient tax assets are available to utilize all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date to ensure that sufficient tax assets are available to recover the tax asset to be recovered.

(p) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period that they are incurred and reported in finance costs.

(q) Employee benefits

The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the company contribute a portion of the covered employee's salary. The Company contributes a portion to Recognized Provident Fund set up by Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiary is 12%.

(r) Earnings per share

Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends) by the number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders is adjusted for the effects of all dilutive potential equity shares.

In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share are included.

(s) Statement of Cashflow:

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and changes in working capital. Cash Flows are classified into operating, investing and financing Cash Flows. The cash flows from operating, investing and financing activities are reported separately.

(t) Segment Reporting Policies:

The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties. There is no separate segment reporting policy.

The Company has no separate segment reporting policy as it is a single segment company.

(u) Investments in Subsidiaries, Associates and Joint ventures

Investments in Subsidiaries, Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Impairment losses are recognized immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amount is recognized in profit or loss.

The proportionate consolidation of Joint Venture have been prepared using uniform accounting policies for like transactions and events. The financial statements of the Joint Venture are consolidated with the Company's separate financial statements.

Textual information (4)

Description of accounting policy for borrowing costs [Text Block]

(p) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

Textual information (5)

Description of accounting policy for cash flows [Text Block]

(s) Statement of Cashflow:

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

Textual information (6)

Description of accounting policy for contingent liabilities and contingent assets [Text Block]

(j) Contingent Liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liability is disclosed in the case of: -

- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation

- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.

Textual information (7)

Description of accounting policy for depreciation expense [Text Block]

(m) Depreciation and Amortisation

Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

Plant & Machinery 8 Years

Office Equipment 5 Years

Furniture & Fixture 10 Years

Textual information (8)

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

(r) Earnings per share

Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares. In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.

Textual information (9)

Description of accounting policy for employee benefits [Text Block]

(q) Employee benefits

The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.

Textual information (10)

Description of accounting policy for financial assets [Text Block]

(k) Financial assets & liabilities

(i) Financial assets

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income.

For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.

Subsequent measurement

After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at:

- i) fair value (either through other comprehensive income or through profit or loss) or,
- ii) amortized cost

Measured at amortized cost:

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.

Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.

Measured at fair value through profit or loss (FVTPL):

A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.

Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:

A financial asset is de-recognized only when

- i) The Company has transferred the rights to receive cash flows from the financial asset or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.

Textual information (11)

Description of accounting policy for financial liabilities [Text Block]

(ii) Financial liabilities

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial liabilities are initially measured at fair value.

Subsequent measurement

Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

The company has defined its financial assets and liabilities below:.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Trade Payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.

Trade Receivables

These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.

Textual information (12)

Description of accounting policy for impairment of non-financial assets [Text Block]

(e) Impairment of non-financial assets

At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

Textual information (13)

Description of accounting policy for income tax [Text Block]

(o) Income taxes

The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.

Deferred Taxes

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.

Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized 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 assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.

Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, 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 utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Textual information (14)

Description of accounting policy for investments in joint ventures [Text Block]

(u) Investments in Subsidiaries, Associates and Joint ventures

Investments in Subsidiaries, Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Where an indication of impairment exists, the carrying amount of the investment is assessed and written down immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognized in the Statement of Profit and Loss.

The proportionate consolidation of Joint Venture have been prepared using uniform accounting policies for like transactions and other events in similar circumstances and are presented, to the extent possible, in the same manner as the Company's separate financial statements.

Textual information (15)

Description of accounting policy for leases [Text Block]

(n) Leases

Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments.

The right-of-use asset is recognised at its carrying amount as if the standard had been applied since the commencement date, but discounted using the lessee's incremental borrowing rate as at 1 April 2019. In accordance with the standard, the Group has elected not to apply the requirements of Ind AS 116 to leases for which the underlying asset is of low value.

Textual information (16)

Description of accounting policy for measuring inventories [Text Block]

(g) Inventories

Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it.

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.

Textual information (17)

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

(d) Property, plant and equipment (PP&E)

An item of property, plant and equipment that qualifies for recognition as an asset shall be measured at its cost. Cost comprises of the purchase price and any attributable / allocable cost of bringing the asset to its working condition for its intended use. Cost also includes direct cost and other related incidental expenses.

When significant components of property, plant and equipment are required to be replaced at intervals, recognition is made for such replacement of components as individual assets with specific useful life and depreciation if this components are initially recognised as separate asset. All other repair and maintenance costs are recognised in the statement of profit and loss as incurred.

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset.

Type of Asset	Estimated useful life
---------------	-----------------------

Buildings/Office Premises	60 years
---------------------------	----------

Air Conditioner	5 years
-----------------	---------

Furniture and fittings	10 years
------------------------	----------

Office Equipments	5 years
-------------------	---------

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognized in the statement of profit and loss within 'other income' or 'other expenses' respectively.

Textual information (18)

Description of accounting policy for provisions [Text Block]

(i) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Textual information (19)

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

(l) 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 of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.

Textual information (20)

Description of accounting policy for segment reporting [Text Block]

(t) Segment Reporting Policies:

The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no separate segments have been identified. so the company is not have segment reporting

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (21) [See below]	Textual information (22) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Not Applicable	Not Applicable
Description of nature of necessary adjustments to provide comparative information	Not Applicable	Not Applicable
Disclosure of significant accounting policies [TextBlock]	Textual information (23) [See below]	

Textual information (21)**Statement of Ind AS compliance [Text Block]****(a) Basis of Preparation of Consolidation Financial Statement**

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

The consolidated financial statements include the financial statements of the group companies, the same have been prepared on the following basis:

i) The financial statements of the company and its joint venture are combined on proportionate capital method using line by line values by adding together like items of assets, liabilities, income, expenses, and cashflows after eliminating material intra-group balances and intra-group transactions.

ii) The carrying amount of parent's investment in each joint venture and parent's portion of capital of each joint venture is offset.

The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

Textual information (22)**Statement of Ind AS compliance [Text Block]****(a) Basis of Preparation of Consolidation Financial Statement**

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

The consolidated financial statements include the financial statements of the group companies, the same have been prepared on the following basis:

i) The financial statements of the company and its joint venture are combined on proportionate capital method using line by line values by adding together like items of assets, liabilities, income, expenses, and cashflows after eliminating material intra-group balances and intra-group transactions.

ii) The carrying amount of parent's investment in each joint venture and parent's portion of capital of each joint venture is offset.

The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.

Textual information (23)

Disclosure of significant accounting policies [Text Block]

Note :- 1.

Significant Accounting Policies and Notes to Accounts forming part of financial Statement for year ended March 31, 2023.

1) Nature of Operations

R&B Infra Project Ltd.(the Company) is a company limited by shares domiciled in India, incorporated under the provisions of the Companies Act, 1956, registered office at S.V.P Road, Borivali(W), Mumbai-400092.

The Company is engaged in Business of developers, builders, contractors developers, construction, erectors of building, housing scheme, township, holiday resorts hotels and in particulars in preparing of building sites, construction, repairing, erecting houses and also carry the work of building erecting and constructing structures, building, houses or shed including RCC work, squares, gardens and other convenience and to make build or construct surface metal or otherwise repair roads and carry out building of all kinds of dams, bunds, canals, bridges, ports, Skywalk projects, and irrigation works including building and construction.

The Financial statements were approved for issuance by the Company's Director.

2) Summary of the significant accounting policies

(a) Basis of Preparation of Consolidation Financial Statement

The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.

The consolidated financial statements include the financial statements of the group companies, the same have been prepared on the following basis:

i) The financial statements of the company and its joint venture are combined on proportionate basis of assets, liabilities, expenses, and cashflows after eliminating material intra-group balances and intra-group transactions.

ii) The carrying amount of parent's investment in each joint venture and parent's portion of capital of each joint venture is shown at cost.

The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities:

1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);
2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);
3. Defined Benefit Plan asset measured at fair value;

The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Totals and percentages may not precisely reflect the absolute figures.

(b) Use of estimates

The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of the underlying facts and circumstances at the reporting date. These estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the facts and circumstances that prompted the revision of the estimate occur.

This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together

(c) Current versus Non-Current classification

All assets and liabilities have been classified as Current or Non Current as per the Company's normal operation cycle i.e. tw

(d) Property, plant and equipment (PP&E)

An item of property, plant and equipment that qualifies for recognition as an asset shall be measured at its cost. Cost compr its intended use. Cost also includes direct cost and other related incidental expenses.

When significant components of property, plant and equipment are required to be replaced at intervals, recognition is made components are initially recognised as separate asset. All other repair and maintenance costs are recognised in the stateme

An item of Property, Plant and Equipment is derecognised upon disposal or when no future economic benefits are expected

Type of Asset	Estimated useful life
---------------	-----------------------

Buildings/Office Premises	60 years
---------------------------	----------

Air Conditioner	5 years
-----------------	---------

Furniture and fittings	10 years
------------------------	----------

Office Equipments	5 years
-------------------	---------

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disp within 'other income' or 'other expenses' respectively.

(e) Impairment of non-financial assets

At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an as asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belc reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.

(f) Investments

Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financ

None of the investments are classified as current investments. All other investments are property and covered in Investment

(g) Inventories

Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purcha

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the item

(h) Cash and cash equivalents

Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments w known amounts of cash to be cash equivalents.

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits with a maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the statement of profit or loss.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period, discounted at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

(j) Contingent Liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be recovered, it is recognized as an asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss, discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the carrying amount is disclosed as the present value of the obligation.

Contingent liability is disclosed in the case of: -

- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation

- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, whose existence will only be confirmed by one or more uncertain future events that are not wholly within the control of the Company

(k) Financial assets & liabilities

(i) Financial assets

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the financial assets. Financial assets are classified as measured at amortized cost, fair value through profit or loss or other comprehensive income.

For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to measure the investments at fair value through other comprehensive income.

Initial recognition and measurement

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are measured at fair value, plus or minus transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets measured at amortized cost are included in the initial measurement of the asset.

Subsequent measurement

After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at:

i) fair value (either through other comprehensive income or through profit or loss) or,

ii) amortized cost

Measured at amortized cost:

Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows are measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment are recognized in profit or loss.

Measured at fair value through other comprehensive income (FVOCI):

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) and are not recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.

Measured at fair value through profit or loss (FVTPL):

A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value through profit or loss and are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) are also recognized in Profit and Loss.

Impairment of financial assets:

The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost or FVOCI. For trade receivable only, the Company applies the simplified approach.

A financial asset is de-recognized only when

- i) The Company has transferred the rights to receive cash flows from the financial asset or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay

Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. If the Company has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset.

(ii) Financial liabilities

Classification as debt or equity

Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangement.

Initial recognition and measurement

Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.

Subsequent measurement

Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost or fair value with all changes in fair value recognized in Profit and Loss.

De-recognition

A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments:

Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to set off the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must not be subject to bankruptcy of the Company or the counterparty.

The company has defined its financial assets and liabilities below:

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of changes in value from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unencumbered.

Trade Payables

These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are due within 12 months after the end of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the end of trade.

Trade Receivables

These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are due within 12 months after the end of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the end of trade.

(l) Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding any amounts that are not probable of collection.

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recovered.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Inc

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the customer at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.

(m) Depreciation and Amortisation

Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual value over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.

The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual value is determined at the end of its useful life.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

Plant & Machinery 8 Years

Office Equipment 5 Years

Furniture & Fixture 10 Years

(n) Leases

Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A representing its obligation to make lease payments.

The right-of-use asset is recognised at its carrying amount as if the standard had been applied since the commencement date. If, before the commencement date, the Group has elected not to apply the requirements of Ind AS 116 to leases for which the underlying asset is of low value, the Group will continue to apply the requirements of Ind AS 116 to those leases.

(o) Income taxes

The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate less any tax credits available. A deferred tax asset is recognised for unused tax losses, tax credits and unused tax loss carryforwards to the extent that it is probable that they will be utilised.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulations are subject to change. Tax charges are recognised for tax returns filed for periods ended before the commencement date of the reporting period.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the tax rates and laws that have been enacted or substantively enacted at the reporting date in the country where the Company operates and generates taxable income.

Deferred Taxes

Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts, except for deferred tax on temporary differences relating to investments in subsidiaries, associates and joint ventures, where the timing of the reversal of the differences can be controlled by the Group and it is probable that the differences will not reverse in the foreseeable future.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply to the period when the deferred income tax liability is settled.

Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that they will be utilised.

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. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and both relate to the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.

Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and both relate to the same taxation authority. The carrying amount of Deferred Tax Assets is reviewed at each reporting period and is reduced to the extent that it is not probable that all or part of the Deferred Tax Asset will be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting period and are recognized to the extent that it is probable that they will be recovered.

(p) Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period that they are incurred. Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are expensed in the period in which they are incurred and reported in finance costs.

(q) Employee benefits

The Company operates the following post-employment schemes:

B. Defined contribution Plan - Provident Fund of few employees at Branch office.

Defined Contribution Plans

Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees' Provident Funds & Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiary is 12%.

(r) Earnings per share

Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after adjusting for the effects of all dilutive potential equity shares) by the number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders is adjusted for the effects of all dilutive potential equity shares.

In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share are included in the denominator.

(s) Statement of Cashflow:

Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and changes in working capital. Cash Flows are classified into operating, investing and financing activities. Cash Flows from operating, investing and financing activities are reported separately.

(t) Segment Reporting Policies:

The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties. There is no separate segment reporting policy.

The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties. There is no separate segment reporting policy.

(u) Investments in Subsidiaries, Associates and Joint ventures

Investments in Subsidiaries, Associates and Joint Ventures are carried at cost less accumulated impairment losses, if any. Impairment losses are recognized immediately to its recoverable amount.

On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amount is recognized in profit or loss.

The proportionate consolidation of Joint Venture have been prepared using uniform accounting policies for like transactions Company's separate financial statements.

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

Unless otherwise specified, all monetary values are in Lakhs 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 additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased 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	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

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	8 Years	8 Years
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 Lakhs 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]	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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	10 Years	10 Years
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 Lakhs of INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [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]

..(5)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	8 Years	8 Years	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 Lakhs 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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 Years	5 Years	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]

..(7)

Unless otherwise specified, all monetary values are in Lakhs 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]	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	Straight Line Method	Straight Line Method	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 Years	3 Years	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]

..(8)

Unless otherwise specified, all monetary values are in Lakhs 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	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As specified in Schedule II to the Companies Act, 2013.	As specified in Schedule II to the Companies Act, 2013.
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	90.27	101.37		90.27
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-407.01	-415.6		
Total Depreciation property plant and equipment	-407.01	-415.6		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2	25.47		2
Total disposals and retirements, property, plant and equipment	2	25.47		2
Total increase (decrease) in property, plant and equipment	-318.74	-339.7		88.27
Property, plant and equipment at end of period	1,623.88	1,942.62	2,282.32	3,794.1

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

..(2)

Unless otherwise specified, all monetary values are in Lakhs 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]	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	101.37			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			407.01	415.6
Total Depreciation property plant and equipment			407.01	415.6
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	65.92		0	40.45
Total disposals and retirements, property, plant and equipment	65.92		0	40.45
Total increase (decrease) in property, plant and equipment	35.45		407.01	375.15
Property, plant and equipment at end of period	3,705.83	3,670.38	2,170.22	1,763.21

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

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
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		46.75	67.36	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-90.03	-100.17	
Total Depreciation property plant and equipment		-90.03	-100.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	19.32	
Total disposals and retirements, property, plant and equipment		0	19.32	
Total increase (decrease) in property, plant and equipment		-43.28	-52.13	
Property, plant and equipment at end of period	1,388.06	367.3	410.58	462.71

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

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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	46.75	67.36		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				90.03
Total Depreciation property plant and equipment				90.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	35.25		0
Total disposals and retirements, property, plant and equipment	0	35.25		0
Total increase (decrease) in property, plant and equipment	46.75	32.11		90.03
Property, plant and equipment at end of period	943.62	896.87	864.76	576.32

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

..(5)

Unless otherwise specified, all monetary values are in Lakhs 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			46.75	67.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	100.17		-90.03	-100.17
Total Depreciation property plant and equipment	100.17		-90.03	-100.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	15.93		0	19.32
Total disposals and retirements, property, plant and equipment	15.93		0	19.32
Total increase (decrease) in property, plant and equipment	84.24		-43.28	-52.13
Property, plant and equipment at end of period	486.29	402.05	367.3	410.58

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

..(6)

Unless otherwise specified, all monetary values are in Lakhs 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		46.75	67.36	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	35.25	
Total disposals and retirements, property, plant and equipment		0	35.25	
Total increase (decrease) in property, plant and equipment		46.75	32.11	
Property, plant and equipment at end of period	462.71	943.62	896.87	864.76

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

..(7)

Unless otherwise specified, all monetary values are in Lakhs 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				46.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	90.03	100.17		-90.03
Total Depreciation property plant and equipment	90.03	100.17		-90.03
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	15.93		0
Total disposals and retirements, property, plant and equipment	0	15.93		0
Total increase (decrease) in property, plant and equipment	90.03	84.24		-43.28
Property, plant and equipment at end of period	576.32	486.29	402.05	367.3

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

..(8)

Unless otherwise specified, all monetary values are in Lakhs 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	67.36		46.75	67.36
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-100.17			
Total Depreciation property plant and equipment	-100.17			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	19.32		0	35.25
Total disposals and retirements, property, plant and equipment	19.32		0	35.25
Total increase (decrease) in property, plant and equipment	-52.13		46.75	32.11
Property, plant and equipment at end of period	410.58	462.71	943.62	896.87

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

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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		90.03	100.17	
Total Depreciation property plant and equipment		90.03	100.17	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	15.93	
Total disposals and retirements, property, plant and equipment		0	15.93	
Total increase (decrease) in property, plant and equipment		90.03	84.24	
Property, plant and equipment at end of period	864.76	576.32	486.29	402.05

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

..(10)

Unless otherwise specified, all monetary values are in Lakhs 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	46.75	67.36		46.75
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-90.03	-100.17		
Total Depreciation property plant and equipment	-90.03	-100.17		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	19.32		0
Total disposals and retirements, property, plant and equipment	0	19.32		0
Total increase (decrease) in property, plant and equipment	-43.28	-52.13		46.75
Property, plant and equipment at end of period	367.3	410.58	462.71	943.62

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

..(11)

Unless otherwise specified, all monetary values are in Lakhs 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	67.36			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			90.03	100.17
Total Depreciation property plant and equipment			90.03	100.17
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	35.25		0	15.93
Total disposals and retirements, property, plant and equipment	35.25		0	15.93
Total increase (decrease) in property, plant and equipment	32.11		90.03	84.24
Property, plant and equipment at end of period	896.87	864.76	576.32	486.29

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

..(12)

Unless otherwise specified, all monetary values are in Lakhs 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]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.88	-0.97	
Total Depreciation property plant and equipment		-0.88	-0.97	
Total increase (decrease) in property, plant and equipment		-0.88	-0.97	
Property, plant and equipment at end of period	402.05	5.02	5.9	6.87

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.88
Total Depreciation property plant and equipment				0.88
Total increase (decrease) in property, plant and equipment	0	0		0.88
Property, plant and equipment at end of period	29.11	29.11	29.11	24.09

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

..(14)

Unless otherwise specified, all monetary values are in Lakhs 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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.97		-0.88	-0.97
Total Depreciation property plant and equipment	0.97		-0.88	-0.97
Total increase (decrease) in property, plant and equipment	0.97		-0.88	-0.97
Property, plant and equipment at end of period	23.21	22.24	5.02	5.9

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [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	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	6.87	29.11	29.11	29.11

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [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				27.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.88	0.97		-303.13
Total Depreciation property plant and equipment	0.88	0.97		-303.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				2
Total disposals and retirements, property, plant and equipment				2
Total increase (decrease) in property, plant and equipment	0.88	0.97		-278.08
Property, plant and equipment at end of period	24.09	23.21	22.24	1,212.69

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

..(17)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross 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	1.25		27.05	1.25
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-305.4			
Total Depreciation property plant and equipment	-305.4			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	6.15		2	30.67
Total disposals and retirements, property, plant and equipment	6.15		2	30.67
Total increase (decrease) in property, plant and equipment	-310.3		25.05	-29.42
Property, plant and equipment at end of period	1,490.77	1,801.07	2,702.81	2,677.76

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

..(18)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		303.13	305.4	
Total Depreciation property plant and equipment		303.13	305.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	24.52	
Total disposals and retirements, property, plant and equipment		0	24.52	
Total increase (decrease) in property, plant and equipment		303.13	280.88	
Property, plant and equipment at end of period	2,707.18	1,490.12	1,186.99	906.11

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

..(19)

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

Classes of property, plant and equipment [Axis]	Vehicles [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	27.05	1.25		27.05
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-303.13	-305.4		
Total Depreciation property plant and equipment	-303.13	-305.4		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2	6.15		2
Total disposals and retirements, property, plant and equipment	2	6.15		2
Total increase (decrease) in property, plant and equipment	-278.08	-310.3		25.05
Property, plant and equipment at end of period	1,212.69	1,490.77	1,801.07	2,702.81

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

..(20)

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

Classes of property, plant and equipment [Axis]	Vehicles [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	1.25			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			303.13	305.4
Total Depreciation property plant and equipment			303.13	305.4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	30.67		0	24.52
Total disposals and retirements, property, plant and equipment	30.67		0	24.52
Total increase (decrease) in property, plant and equipment	-29.42		303.13	280.88
Property, plant and equipment at end of period	2,677.76	2,707.18	1,490.12	1,186.99

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

..(21)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [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]		
	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		27.05	1.25	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-303.13	-305.4	
Total Depreciation property plant and equipment		-303.13	-305.4	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2	6.15	
Total disposals and retirements, property, plant and equipment		2	6.15	
Total increase (decrease) in property, plant and equipment		-278.08	-310.3	
Property, plant and equipment at end of period	906.11	1,212.69	1,490.77	1,801.07

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

..(22)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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	27.05	1.25		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				303.13
Total Depreciation property plant and equipment				303.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2	30.67		0
Total disposals and retirements, property, plant and equipment	2	30.67		0
Total increase (decrease) in property, plant and equipment	25.05	-29.42		303.13
Property, plant and equipment at end of period	2,702.81	2,677.76	2,707.18	1,490.12

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

..(23)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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			27.05	1.25
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	305.4		-303.13	-305.4
Total Depreciation property plant and equipment	305.4		-303.13	-305.4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24.52		2	6.15
Total disposals and retirements, property, plant and equipment	24.52		2	6.15
Total increase (decrease) in property, plant and equipment	280.88		-278.08	-310.3
Property, plant and equipment at end of period	1,186.99	906.11	1,212.69	1,490.77

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

..(24)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [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		(B) 27.05	1.25	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2	30.67	
Total disposals and retirements, property, plant and equipment		2	30.67	
Total increase (decrease) in property, plant and equipment		25.05	-29.42	
Property, plant and equipment at end of period	1,801.07	2,702.81	(A) 2,677.76	2,707.18

Footnotes

(A) Motor Car & Heavy Vehicle : 2656.66 Motor Bike : 21.1

(B) Motor Car & Heavy Vehicle : 27.05

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

..(25)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office 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				9.83
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(B) 303.13	305.4		-4.96
Total Depreciation property plant and equipment	303.13	305.4		-4.96
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24.52		
Total disposals and retirements, property, plant and equipment	0	24.52		
Total increase (decrease) in property, plant and equipment	303.13	280.88		4.87
Property, plant and equipment at end of period	1,490.12	(A) 1,186.99	906.11	19.7

Footnotes

(A) Motor Car & Heavy Vehicle : 1176 Motor Bike : 10.99

(B) Motor Car & Heavy Vehicle : 301.62 Motor Bike : 1.51

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

..(26)

Unless otherwise specified, all monetary values are in Lakhs 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	13.09		9.83	13.09
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-3.07			
Total Depreciation property plant and equipment	-3.07			
Total increase (decrease) in property, plant and equipment	10.02		9.83	13.09
Property, plant and equipment at end of period	14.83	4.81	53.12	43.29

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

..(27)

Unless otherwise specified, all monetary values are in Lakhs 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		4.96	3.07	
Total Depreciation property plant and equipment		4.96	3.07	
Total increase (decrease) in property, plant and equipment		4.96	3.07	
Property, plant and equipment at end of period	30.2	33.42	28.46	25.39

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

..(28)

Unless otherwise specified, all monetary values are in Lakhs 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	9.83	13.09		9.83
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.96	-3.07		
Total Depreciation property plant and equipment	-4.96	-3.07		
Total increase (decrease) in property, plant and equipment	4.87	10.02		9.83
Property, plant and equipment at end of period	19.7	14.83	4.81	53.12

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

..(29)

Unless otherwise specified, all monetary values are in Lakhs 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	13.09			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.96	3.07
Total Depreciation property plant and equipment			4.96	3.07
Total increase (decrease) in property, plant and equipment	13.09		4.96	3.07
Property, plant and equipment at end of period	43.29	30.2	33.42	28.46

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

..(30)

Unless otherwise specified, all monetary values are in Lakhs 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]		
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
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		6.64	5.21	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-3.19	-3.99	
Total Depreciation property plant and equipment		-3.19	-3.99	
Total increase (decrease) in property, plant and equipment		3.45	1.22	
Property, plant and equipment at end of period	25.39	11.53	8.08	6.86

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

..(31)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [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	6.64	5.21		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				3.19
Total Depreciation property plant and equipment				3.19
Total increase (decrease) in property, plant and equipment	6.64	5.21		3.19
Property, plant and equipment at end of period	44.28	37.64	32.43	32.75

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

..(32)

Unless otherwise specified, all monetary values are in Lakhs 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			6.64	5.21
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.99		-3.19	-3.99
Total Depreciation property plant and equipment	3.99		-3.19	-3.99
Total increase (decrease) in property, plant and equipment	3.99		3.45	1.22
Property, plant and equipment at end of period	29.56	25.57	11.53	8.08

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]				
	Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]			31/03/2021	Gross carrying amount [Member]	
				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			6.64	5.21	
Total increase (decrease) in property, plant and equipment			6.64	5.21	
Property, plant and equipment at end of period	6.86		44.28	37.64	32.43

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

..(34)

Unless otherwise specified, all monetary values are in Lakhs 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]		
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.19	3.99		-4.82
Total Depreciation property plant and equipment	3.19	3.99		-4.82
Total increase (decrease) in property, plant and equipment	3.19	3.99		-4.82
Property, plant and equipment at end of period	32.75	29.56	25.57	7.64

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

..(35)

Unless otherwise specified, all monetary values are in Lakhs 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	14.46		0	14.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-2			
Total Depreciation property plant and equipment	-2			
Total increase (decrease) in property, plant and equipment	12.46		0	14.46
Property, plant and equipment at end of period	12.46	0	21.16	21.16

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

..(36)

Unless otherwise specified, all monetary values are in Lakhs 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		4.82	2	
Total Depreciation property plant and equipment		4.82	2	
Total increase (decrease) in property, plant and equipment		4.82	2	
Property, plant and equipment at end of period	6.7	13.52	8.7	6.7

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

..(37)

Unless otherwise specified, all monetary values are in Lakhs 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	14.46		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.82	-2		
Total Depreciation property plant and equipment	-4.82	-2		
Total increase (decrease) in property, plant and equipment	-4.82	12.46		0
Property, plant and equipment at end of period	7.64	12.46	0	21.16

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

..(38)

Unless otherwise specified, all monetary values are in Lakhs 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	14.46			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			4.82	2
Total Depreciation property plant and equipment			4.82	2
Total increase (decrease) in property, plant and equipment	14.46		4.82	2
Property, plant and equipment at end of period	21.16	6.7	13.52	8.7

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

..(39)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [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]		
	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	14.46	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-4.82	-2	
Total Depreciation property plant and equipment		-4.82	-2	
Total increase (decrease) in property, plant and equipment		-4.82	12.46	
Property, plant and equipment at end of period	6.7	7.64	12.46	0

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

..(40)

Unless otherwise specified, all monetary values are in Lakhs 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	14.46		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4.82
Total Depreciation property plant and equipment				4.82
Total increase (decrease) in property, plant and equipment	0	14.46		4.82
Property, plant and equipment at end of period	21.16	21.16	6.7	13.52

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

..(41)

Unless otherwise specified, all monetary values are in Lakhs 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		Containers	Containers
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	14.46
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	2		-4.82	-2
Total Depreciation property plant and equipment	2		-4.82	-2
Total increase (decrease) in property, plant and equipment	2		-4.82	12.46
Property, plant and equipment at end of period	8.7	6.7	7.64	12.46

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	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		Containers	Containers	
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	14.46	
Total increase (decrease) in property, plant and equipment		0	14.46	
Property, plant and equipment at end of period	0	21.16	21.16	6.7

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

..(43)

Unless otherwise specified, all monetary values are in Lakhs 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	Containers	Containers	
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	4.82	2	
Total Depreciation property plant and equipment	4.82	2	
Total increase (decrease) in property, plant and equipment	4.82	2	
Property, plant and equipment at end of period	13.52	8.7	6.7

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

	01/04/2022 to 31/03/2023
Disclosure of property, plant and equipment [TextBlock]	Textual information (24) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

Textual information (24)**Disclosure of property, plant and equipment [Text Block]**

Note: 31 Property, Plant and Equipment

There is no impairment loss on property, plant and equipment assets on the basis of review carried out by the management. Company carries out physical verification of its Property, Plant and Equipment at regular interval. Assets are carried at NRV only as claimed by management.

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in Lakhs 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**Disclosure of detailed information about investment property [Table]**

..(1)

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

Type of investment property [Axis]	1			
	Gross carrying amount [Member]			Accumulated depreciation and impairment [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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment-Land & Plot	Investment-Land & Plot		Investment-Land & Plot
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Increase (decrease) through other changes, investment property	0.45	0		0
Total increase (decrease) in investment property	0.45	0		0
Investment property at end of period	161.68	161.23	161.23	0

Disclosure of detailed information about investment property [Table]

..(2)

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

Type of investment property [Axis]	1	
	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Investment-Land & Plot	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Increase (decrease) through other changes, investment property		0
Total increase (decrease) in investment property		0
Investment property at end of period		0

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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 Lakhs 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	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	14,750.74	10,908.84	(A) 14,750.74	(B) 10,908.84
Financial liabilities, at fair value	0	0	0	0

Footnotes

(A) Trade Payables : 4304.52 Borrowings : 5684.12 Other Financial Liabilities : 2164.27 Others : 2597.83

(B) Trade Payables : 2423.8 Borrowings : 4915.83 Other Financial Liabilities : 999.19 Others : 2570.02

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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	18,089.58	15,510.96	1,586.91	5,861.05
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 Lakhs 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	1,586.91	5,861.05	16,502.67	9,649.91
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Trade Receivables	Receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Trade Receivables	Receivables	Refer to child member	Refer to child member

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs 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	31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	16.14	3.74	16.14	3.74
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member		Cash and cash equivalents	

Disclosure of financial assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs 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	3,392.69	2,172.28	3,392.69	2,172.28
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	Bank Balance other than cash and cash equivalents	Bank Balance other than cash and cash equivalents
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Bank Balance other than cash and cash equivalents	Bank Balance other than cash and cash equivalents

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [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	105.4	102.48	105.4	102.48
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	Loan	Loan
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Loan	Loan

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [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	645.92	1,164.05	645.92	1,164.05
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	Investments	Investments
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [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	6,822.48	2,017.66	6,822.48	2,017.66
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	Other Financial assets	Other Financial assets

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [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	5,520.04	4,189.7	5,520.04	4,189.7
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	Others	Others
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Others	Others

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

	01/04/2022 to 31/03/2023
Disclosure of financial instruments [TextBlock]	Textual information (25) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
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 financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (25)

Disclosure of financial instruments [Text Block]

Note: 48 Financial Instruments – Fair Values and Risk Management

A. Accounting classification

March 31, 2023	Fair Value through Profit / (Loss)-Level 1	Fair Value through OCI	Amortised Cost	Total
Assets				
Cash and cash equivalents			16.14	16.14
Bank Balance other than cash and cash equivalents			3,392.69	3,392.69
Derivative financial instruments			-	-
Receivables			1,586.91	1,586.91
Loan			105.40	105.40
Investments			645.92	645.92
Other Financial assets			6,822.48	6,822.48
Others			5,520.04	5,520.04
Total Assets	-	-	18,089.58	18,089.58
Liabilities				
Trade Payables			4,304.52	4,304.52
Borrowings			5,684.12	5,684.12
Other Financial Liabilities			2,164.27	2,164.27
Others			2,597.83	2,597.83
Total Liabilities	-	-	14,750.74	14,750.74
March 31, 2022				
Assets				
Cash and cash equivalents			3.74	3.74
Bank Balance other than cash and cash equivalents			2,172.28	2,172.28
Derivative financial instruments			-	-
Receivables			5,861.05	5,861.05

Loan			102.48	102.48
Investments			1,164.05	1,164.05
Other Financial assets			2,017.66	2,017.66
Others			4,189.70	4,189.70
Total Assets	-	-	15,510.96	15,510.96
Liabilities				
Trade Payables			2,423.81	2,423.81
Borrowings			4,915.83	4,915.83
Other Financial Liabilities			999.18	999.18
Others			2,570.02	2,570.02
Total Liabilities	-	-	10,908.83	10,908.83

B. Fair value Measurement

All assets and liabilities for which the fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Inputs are quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement are (other than quoted prices) included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Financial instruments measured at amortised cost:

The carrying value approximates fair value for long term financial assets and liabilities measured at amortised cost. There are no transfers during the year in level 1, 2 and 3. The Company policy is to recognize transfers into and transfers out of fair value hierarchy level as at the end of reporting period.

C. Valuation techniques used to determine fair value

Specific valuation techniques used to value financial instruments include:

1. Derivative Financial Instruments - mark to market based on closing price on stock exchange

D. Financial risk management

Risk management framework

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company has exposure to the following risks arising from financial instruments:

1. Credit risk
2. Liquidity risk and
3. Market risk

1. Credit risk

Credit risk is the risk that a customer or counterparty to a financial instrument will fail to perform or pay amounts due to the Company causing financial loss. It arises from cash and cash equivalents, deposits with banks and financial institutions, security deposits, loans given and principally from credit exposures to customers relating to outstanding receivables. The Company's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at reporting date. The Company continuously monitors defaults of customers and other counterparties, identified either individually or by the Company, and incorporates this information into its credit risk controls. Where available at reasonable cost, external credit ratings and/or reports on customers and other counterparties are obtained and used. The Company's policy is to deal only with creditworthy counterparties.

In respect of trade and other receivables, the Company is not exposed to any significant credit risk exposure to any single counterparty or any company of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. The Company has very limited history of customer default, and considers the credit quality of trade receivables that are not past due or impaired to be good. The credit risk for cash and cash equivalents, mutual funds, bank deposits, loans and derivative financial instruments is considered negligible, since the counterparties are reputable organisations with high quality external credit ratings. Company provides for expected credit losses on financial assets by assessing individual financial instruments for expectation of any credit losses. Since the assets have very low credit risk, and are for varied natures and purpose, there is no trend that the company can draw to apply consistently to entire population. For such financial assets, the Company's policy is to provide for 12 month expected credit losses upon initial recognition and provides for lifetime expected credit losses upon significant increase in credit risk. The Company does not have any expected loss based impairment recognised on such assets considering their low credit risk nature, though incurred loss provisions are disclosed under each sub-category of such financial assets.

2. Liquidity risk

Liquidity Risk is defined as the risk that the Company will not be able to settle or meets its obligations on time at a reasonable price. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity through rolling forecasts of expected cash flows.

Exposure to liquidity risk

The table below is an analysis of Company's financial liabilities based on their remaining contractual maturities of financial liabilities at the reporting date.

March 31, 2023	Contractual cash flows	
	Within 1 year	1 year and above
Non-derivative financial liabilities :		
Borrowings	4,905.78	778.33
Trade payables	4,304.52	-
Other Financial Liabilities	2,164.27	-
March 31, 2022		Contractual cash flows
		1 year

	Within 1 year	and above
Non-derivative financial liabilities :		
Borrowings	4,172.62	743.21
Trade payables	2,423.81	-
Other Financial Liabilities	999.18	-
3. Market risk		
Changes in market prices which will affect the Company's income or the value of its holdings of financial instruments is considered as market risk. It is attributable to all market risk sensitive financial instruments.		
a. Currency risk		
The Company is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the USD. Foreign exchange risk arises from recognised assets and liabilities denominated in a currency that is not the Company's functional currency.		
Sensitivity analysis		
A reasonably possible strengthening /weakening of the Indian Rupee against US dollars at March 31 would have affected the measurement of financial instruments denominated in US dollars and affects profit or loss . This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.		
Particulars		
INR/USD Strengthening [-2.50 % Movement (Previous year 8.98%)]		
INR/USD Weakening [-2.50% Movement (Previous year 8.98%)]		
b. Interest rate risk		
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, treasury performs a comprehensive corporate interest rate risk management by balancing the proportion of fixed rate and floating rate financial instruments in its total portfolio.		

[400400] Notes - Non-current investments

Details of non-current investments [Table]

..(1)

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

Classification of non-current investments [Axis]	1		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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	5	5	0	500
Name of body corporate in whom investment has been made	Shares & Debentures	Shares & Debentures	Investment in Mutual Funds	Investment in Mutual Funds
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Details of non-current investments [Table]

..(2)

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

Classification of non-current investments [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
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Other non-current investments	Other non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Non-current investments	477.86	497.82	1.38	0
Name of body corporate in whom investment has been made	Investment in Joint Venture	Investment in Joint Venture	Investment In Bullion	Investment In Bullion
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

	31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	484.24	1,002.82
Aggregate provision for diminution in value of non-current investments	0	0

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

Unless otherwise specified, all monetary values are in Lakhs 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	1,535.97	3,113.07
Net cash flows from (used in) operating activities	1,535.97	3,113.07
Net cash flows from (used in) investing activities, continuing operations	585.48	-492.43
Net cash flows from (used in) investing activities	585.48	-492.43
Net cash flows from (used in) financing activities, continuing operations	-888.63	-1,898.2
Net cash flows from (used in) financing activities	-888.63	-1,898.2

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in Lakhs 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] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares authorised	1,900	1,900		1,900
Number of shares issued	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares issued	1,475.055	1,475.055		1,475.055
Number of shares subscribed and fully paid	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares subscribed and fully paid	1,475.055	1,475.055		1,475.055
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] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Total value of shares subscribed	1,475.055	1,475.055		1,475.055
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares called	1,475.055	1,475.055		1,475.055
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	1,475.055	1,475.055		1,475.055
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] 1,18,00,440		[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] 1,18,00,440		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 1,18,00,440		[shares] 0
Number of shares outstanding at end of period	[shares] 1,47,50,550	[shares] 1,47,50,550	[shares] 29,50,110	[shares] 1,47,50,550

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	1,180.044		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	1,180.044		0
Total increase (decrease) in share capital	0	1,180.044		0
Equity share capital at end of period	1,475.055	1,475.055	295.011	1,475.055
Rights preferences and restrictions attaching to class of share capital				Textual information (26) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0

Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	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 Lakhs 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] 1,90,00,000	
Value of shares authorised	1,900	
Number of shares issued	[shares] 1,47,50,550	
Value of shares issued	1,475.055	
Number of shares subscribed and fully paid	[shares] 1,47,50,550	
Value of shares subscribed and fully paid	1,475.055	
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] 1,47,50,550	
Total value of shares subscribed	1,475.055	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,47,50,550	
Value of shares called	1,475.055	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	1,475.055	
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] 1,18,00,440	
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] 1,18,00,440	
Total increase (decrease) in number of shares outstanding	[shares] 1,18,00,440	
Number of shares outstanding at end of period	[shares] 1,47,50,550	[shares] 29,50,110
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	1,180.044	
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	1,180.044	
Total increase (decrease) in share capital	1,180.044	
Equity share capital at end of period	1,475.055	295.011

Rights preferences and restrictions attaching to class of share capital	Textual information (27) [See below]	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Refer to child member	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Share
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 Share
Name of shareholder	Refer to child member	Refer to child member	Ratansingh M. Rathore	Ratansingh M. Rathore
Permanent account number of shareholder			AACPR4164L	AACPR4164L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,27,00,300	[shares] 1,27,00,300	[shares] 84,50,200	[shares] 84,50,200
Percentage of shareholding in company	86.10%	86.10%	57.29%	57.29%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [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	Equity Shares	Equity Share	Equity Shares	Equity Share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Share	Equity Shares	Equity Share
Name of shareholder	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	CORAL VENTURE PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED
CIN of shareholder	U74140MH2007PTC262082	U74140MH2007PTC262082	U74900MH2007PTC176463	U74900MH2007PTC176463
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 17,50,050	[shares] 17,50,050	[shares] 25,00,050	[shares] 25,00,050
Percentage of shareholding in company	11.86%	11.86%	16.95%	16.95%

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (28) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

Textual information (26)**Rights preferences and restrictions attaching to class of share capital**

C. Rights, Preferences and Restrictions of share holder :-The company has only single class of equity shares. Each shareholder is eligible for one vote per share. one class of equity share have been issued having a par value of Rs.10/- each.In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of remaining assets of the company after distribution of all debts. The distribution will be in proportion to the number of equity shares held by the share holders.

Textual information (27)**Rights preferences and restrictions attaching to class of share capital**

C. Rights, Preferences and Restrictions of share holder :-The company has only single class of equity shares. Each shareholder is eligible for one vote per share. one class of equity share have been issued having a par value of Rs.10/- each.In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of remaining assets of the company after distribution of all debts. The distribution will be in proportion to the number of equity shares held by the share holders.

Textual information (28)

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

Note: 13 Equity Share Capital		
Authorised		
Equity Shares		
March 31, 2022 - 1,90,00,000nos. - face value of Rs 10/- each	1,900.00	1,900.00
(March 31, 2021 - 30,00,000nos. - face value of Rs 10/- each)	-	-
	-	-
Total	1,900.00	1,900.00
	-	-
Issued, Subscribed and Paid-up		
Equity Shares		
March 31, 2023 1,47,50,550 equity shares of Rs 10/- each fully paid up	1,475.06	1,475.06
	-	-
March 31, 2022 1,47,50,550 equity shares of Rs 10/- each fully paid up	-	-
(Out of above 1,18,00,440 issued as bonus equity shares of Rs 10/- each fully paid up)	-	-
	-	-
	-	-
Total	1,475.06	1,475.06
A. The details of shareholders holding more than 5% equity shares :-		
Name of the Shareholder		
1) Ratansingh M. Rathore		
% held	57.29%	57.29%
No. of Shares	84.50	84.50
2) Aditya Financial Consultants Pvt Ltd		
% held	11.86%	11.86%
No. of Shares	17.50	17.50
3) Coral Ventures Pvt Ltd		
% held	16.95%	16.95%
No. of Shares	25.00	25.00

B. Reconciliation of number of equity shares :-

At the Beginning of the year	29.50	29.50
Add : Shares issued	118.00	118.00
At the End of the year	147.51	147.51

C. Rights, Preferences and Restrictions of share holder :-

The company has only single class of equity shares. Each shareholder is eligible for one vote per share. one class of equity share have been issued having a par value of Rs.10/- each. In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of remaining assets of the company after distribution of all debts. The distribution will be in proportion to the number of equity shares held by the share holders.

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured 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	125.81	550.25	125.81	550.25

Classification of borrowings [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Term loans [Member]		Term loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured 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	125.81	550.25	98.9	130.07

Classification of borrowings [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Rupee term loans from banks [Member]		Term loans from others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured 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	(A) 98.9	(B) 130.07	26.91	420.18

Footnotes

(A) Equipment finance : 145.16 General purpose borrowings : 0 Less : current maturities : -46.26

(B) Equipment finance : 429.75 General purpose borrowings : 2.94 Less : current maturities : -302.62

Classification of borrowings [Table]

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured/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	(A) 26.91	(B) 420.18	5,558.3	4,365.58

Footnotes

(A) Project loans for SPVs : 0 Equipment finance : 420.14 General purpose borrowing : 0 Less : current maturities : -393.22
Rounding off : -0.01

(B) Project loans for SPVs : 0 Equipment finance : 748.73 General purpose borrowing : 0 Less : current maturities : -328.55

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs 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	5,219.45	4,253.54	338.85	112.04

Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans 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	439.48	631.17	46.26	302.62

Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [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	46.26	302.62	393.22	328.55

Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from others [Member]		Working capital loans 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	393.22	328.55	(A) 4,779.97	(B) 3,622.37

Footnotes

(A) d)Cash credit and working capital demand loan : 4779.97

(B) d)Cash credit and working capital demand loan : 3622.37

Classification of borrowings [Table]

..(9)

Unless otherwise specified, all monetary values are in Lakhs 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	338.85	112.04	338.85	(A) 112.04

Footnotes

(A) a) Interest free loan from related parties : 112.04

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

	01/04/2022 to 31/03/2023
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (29) [See below]

Textual information (29)

Disclosure of notes on borrowings explanatory [Text Block]

Note: 15 Borrowings		
Non-current Borrowings		
Term loans		
Indian rupee loan from banks (secured)		
Project loans for SPVs		
Equipment finance	145.16	429.75
General purpose borrowings	-	2.94
Less : current maturities	(46.26)	(302.62)
Total (a)	98.90	130.07
Indian rupee loan from financial institutions (secured)		
Project loans for SPVs		
Equipment finance	420.14	748.73
General purpose borrowing	-	-
Less : current maturities	(393.22)	(328.55)
Total (b)	26.91	420.18
Redeemable non-convertible debentures (secured)		
Less: Unamortised transaction cost		
Total	26.91	420.18
TOTAL A+B-C	125.81	550.25
Current Borrowings		
From Banks (Secured)		
a) Indian rupee loan from banks	46.26	302.62
b) Indian rupee loan from financial institutions	393.22	328.55
c) Overdraft	-	-
d) Cash credit and working capital demand loan	4,779.97	3,622.37
Unsecured loans (interest free and repayable on demand)		
a) Interest free loan from related parties	338.85	112.04
Total current borrowings	5,558.30	4,365.58

Aggregate Secured loans	5,345.26	4,803.79
Aggregate Unsecured loans	338.85	112.04

1. Non Current Borrowings

Term Loan from Banks

- The securities provided for the Term loan from Banks amounting to ` 46.26/- lakhs (P.Y. - ` 302.62/- lakhs) is as follows:

- Personal guarantee of Mr. Ratansingh Rathore, the Managing Director of the Company.
- The loans are secured by way of hypothecation of the respective vehicles/construction equipments.

Loan from financial institutions

- The securities provided for the Term loan from financial institutions amounting to ` 393.22/- lakhs (P.Y. - ` 328.55/- lakhs) is as follows:

- Personal guarantee of Mr. Ratansingh Rathore, the Managing Director of the Company.
- The loans are secured by way of hypothecation of the respective vehicles/construction equipments.

The above loans carry interest rates ranging from 8.00% to 18.00%. The loans are repayable in monthly installments along with interest.

2) Current borrowings

d) Cash Credit and Working Capital Demand

- Hypothecation of unencumbered plant and machinery and equipments (present and future).
- Pledge of Fixed Deposit Receipts standing in the name of the Company

Margin provided: 30% Cash Margin on Rs 4050 Lakhs by way of Fixed Deposits under bank's Lien
20% Cash Margin on Rs 4100 Lakhs by way of Fixed Deposits under bank's lien

The above loans carry interest rates @ 9.50% p.a under floating rate

Pari Passu charge of all lender banks by way of Extension of Equitable Mortgage of the following Immovable properties:

- Extension of Equitable Mortgage over Flat no. 502 & 503 of area 1140 sq. ft of Sushila Apt, Devidas Road Extn, Behind Raghunath Towers, Borivali, Mumbai - 400103.
flat no. 502 owned Mr. Mangalsingh M Rathore
flat no. 503 owned by Mr. Ratansingh M Rathore
- Extension of Equitable Mortgage over Flat No. 406 of area 430 sq ft of Borivali Mayur CHS Ltd, SVP Road, Borivali, Mumbai - 400092 owned by Mr. Ranjeetsingh Dungarsingh Deora
- Extension of Equitable Mortgage over Unit No. 1 of 1983 sq ft at D Wing Sat Kripa Bldg No. 6, Prem Nagar Gymkhana, Borivali, Mumbai - 400092 jointly owned by Mr. Ratansingh Motisingh Rathore & Mrs. Sanjaykunwar Ratansingh Rathore
- Extension of Equitable Mortgage over Flat No. B/1 of 580 sq ft on ground floor, Kiran Rashmi Neela CHS Ltd, SVP Road, Borivali Mumbai - 400092 owned by Mrs. Anukunwar Ratansingh Rathore
- Extension of Equitable Mortgage over Flat No. 701 of 785 Sq Ft, guru Vihar, Eksar Road, Borivali West, Mumbai - 400092 owned by Mr. Ranjeetsingh Dungarsingh Deora
- Extension of Equitable Mortgage over flat no. A/2601 & A/2701 of 4090 Sq Ft, Aquaria Grand Tower A & B Borivali Mumbai - 400092
Flat No. A/2601 owned by Mrs. Sanjaykunwar Rathore
Flat No. A/2701 Owned by Mr. Ratansingh Rathore
- Extension of Equitable Mortgage over Flat No. B/402, 4th Floor, B Wing, Neel Tower CHS Ltd, Devidas cross Lan, Borivali, Mumbai - 400092 owned by Ratansingh Motisingh Rathore (HUF)
- Extension of Equitable Mortgage over flat no. 5,7,8 & 11, totally of 656.85 of Ratan Villa, Gangapur Road, Nashik owned by M/s R & B Infra Project Limited

[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 Lakhs of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Allowance for credit losses [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 liabilities	35.27	24.37		35.27
Net deferred tax liability (assets)	35.27	24.37	11.44	35.27
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	10.9	12.93		10.9
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	10.9	12.93		10.9
Total increase (decrease) in deferred tax liability (assets)	10.9	12.93		10.9
Deferred tax liability (assets) at end of period	35.27	24.37	11.44	35.27

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Allowance for credit losses [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
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 liabilities	24.37	
Net deferred tax liability (assets)	24.37	11.44
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income)		
Deferred tax expense (income) recognised in profit or loss	12.93	
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	12.93	
Total increase (decrease) in deferred tax liability (assets)	12.93	
Deferred tax liability (assets) at end of period	24.37	11.44

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of income tax [TextBlock]	Textual information (30) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	424.4	398.68
Total current tax expense (income) and adjustments for current tax of prior periods	424.4	398.68
Other components of deferred tax expense (income)	-65.45	12.93
Total tax expense (income)	358.95	411.61
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]		
Deferred tax expense (income) [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	1,737.78	1,570.69
Other tax effects for reconciliation between accounting profit and tax expense (income)	358.95	411.61
Total tax expense (income)	358.95	411.61
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	1,737.78	1,570.69

Textual information (30)

Disclosure of income tax [Text Block]

Particulars	For the year ended	
	March 31, 2023	March 31, 2022
Note 37: Tax expense		
Reconciliation of tax expense		
a) Income tax recognised in profit & loss account		
Current tax	424.40	397.95
Earlier year tax	-	(11.23)
Deferred tax	(65.45)	12.93
	358.95	399.66
		-
Profit before tax	1,737.78	1,570.69
Additions to Income	0.00	460.98
Deletions to Income	(309.37)	(450.48)
Net Taxable Income As per Income Tax	0.01	1,581.19
Company's domestic tax rate (current year 25.17% and previous year 25.17%)	25.17%	25.17%
Computed tax expenses	424.40	397.95
Tax effect of		
Expenditure in the nature of permanent disallowances/(allowances) [Net]	-	-
Interest expenses	-	-
Round off	-	-
Current tax provision (A)	424.40	397.95
Tax expenss of earlier year (B)	-	-
Incremental deferred tax liability on account of Property, Plant and Equipment		
Incremental deferred tax liability on account of financial asset and other items		
Deferred tax provision (C)	(65.45)	12.93
Total tax expense (A+B+C)	358.95	410.89

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

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [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	6,210.09	3,317.89	6,210.09	3,317.89
Mode of valuation			Inventory are measured at lower of the cost and Net Realizable value.	Inventory are measured at lower of the cost and Net Realizable value.

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	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	532.07	101.44	532.07	101.44
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	532.07	101.44	532.07	101.44
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			532.07	101.44
Total trade receivables due by directors, other officers or others			532.07	101.44
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

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Axis]		Unsecured considered good [Member]	
	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 trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,054.83	5,759.61	1,054.83	5,759.61
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,054.83	5,759.61	1,054.83	5,759.61
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			1,054.83	5,759.61
Total trade receivables due by directors, other officers or others			1,054.83	5,759.61
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

Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of advances [Axis]		Advances [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 advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	5,520.04	4,189.7	5,520.04	4,189.7
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	5,520.04	4,189.7	5,520.04	4,189.7
Total advance due by directors other officers or others	5,520.04	4,189.7	5,520.04	4,189.7
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 Lakhs of INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Security deposits [Member]		Other Advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	2,092	1,541.43	3,428.04	2,648.27
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	2,092	1,541.43	3,428.04	2,648.27
Total advance due by directors other officers or others	2,092	1,541.43	3,428.04	2,648.27
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]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Other advances, others [Member]		Advances [Member]	
	Unsecured considered good [Member]		Classification of assets based on security [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 3,428.04	(B) 2,648.27	6,835.91	2,017.67
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	3,428.04	2,648.27	6,822.49	2,017.67
Total advance due by directors other officers or others	3,428.04	2,648.27	6,822.49	2,017.67
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

Footnotes

(A) Deposits (Asset) : 1755.92 Retention Money Receivable, Withheld Money -NC : 769.04 Other Deposit : 903.08

(B) Deposits (Asset) : 838.97 Retention Money Receivable, Withheld Money -NC : 910.33 Other Deposit : 898.96 Rounding off : 0.01

Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Secured considered good [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	13.42	0	6,822.49	2,017.67
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			6,822.49	2,017.67
Total advance due by directors other officers or others	0		6,822.49	2,017.67
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]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given suppliers [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured 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	1,227.49	49.36	13.42	0
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	1,227.49	49.36		
Total advance due by directors other officers or others	1,227.49	49.36	0	
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]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Secured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	5,595	1,968.31	13.42	0
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	5,595	1,968.31		
Total advance due by directors other officers or others	5,595	1,968.31	0	
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]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Prepaid expenses [Member]		Other advances, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	13.42	31.87	(A) 5,581.58	(B) 1,936.44
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	13.42	31.87	5,581.58	1,936.44
Total advance due by directors other officers or others	13.42	31.87	5,581.58	1,936.44
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

Footnotes

(A) Balance with revenue authorities - CNF : 1610.61 Retention Money Receivable, Withheld Money : 4.67 Running Balance with Joint Venture : 17.79 Other Deposits - C : 3948.49 Rounding off : 0.02

(B) Balance with revenue authorities - CNF : 1350.63 Retention Money Receivable, Withheld Money : 151.18 Running Balance with Joint Venture : 7.33 Other Deposits - C : 427.29 Rounding off : 0.01

Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	105.4	102.48	105.4	102.48
Allowance for bad and doubtful loans	0	0	0	0
Total loans	105.4	102.48	105.4	102.48
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	105.4	102.48	105.4	102.48
Total loans due by directors, other officers or others	105.4	102.48	105.4	102.48
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Other loans [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [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]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	105.4	102.48	105.4	102.48
Allowance for bad and doubtful loans	0	0	0	0
Total loans	105.4	102.48	105.4	102.48
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	105.4	102.48	105.4	102.48
Total loans due by directors, other officers or others	105.4	102.48	105.4	102.48
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities 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]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	565.99	717.23	2,031.83	1,842.46
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Retention Money	Retention Money	Tender Payable	Deposit
Other non-current financial liabilities, others	565.99	717.23	2,031.83	1,842.46

Other non-current financial liabilities others [Table]

..(2)

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

Other non-current financial liabilities 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]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	0	10.33	0.01	
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Other Liabilities	Other Liabilities	Rounding off	
Other non-current financial liabilities, others	0	10.33	0.01	

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	34.54	26.66
Total provisions for employee benefits	34.54	26.66
Provision for corporate tax [Abstract]		
Provision for other tax	(A) 407.97	(B) 412.55
Total provision for corporate tax	407.97	412.55
CSR expenditure provision	0	(C) 13.51
Other provisions	(D) 19.47	(E) 12.47
Total provisions	461.98	465.19

Footnotes

(A) Provision for Income Tax : 407.97

(B) Provision for Income Tax : 412.55

(C) Provision for CSR : 13.5 Rounding off : 0.01

(D) Provision for Audit Fees : 19.47

(E) Provision for Audit Fees : 12.47

Other current liabilities, others [Table]

..(1)

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

Other current liabilities, 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]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	881.69	597.6	12.25	2.97
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Security Payable deposit	Security Payable deposit	Other Expenses Payable	Other Expenses Payable
Other current liabilities, others	881.69	597.6	12.25	2.97

Other current liabilities, others [Table]

..(2)

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

Other current liabilities, 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]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	225.74	201.18	0.02	-0.01
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Running Balance with Joint Venture	Running Balance with Joint Venture	Rounding off	Rounding off
Other current liabilities, others	225.74	201.18	0.02	-0.01

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (31) [See below]	
Advances, non-current	(A) 5,520.04	(B) 4,189.7
Total other non-current assets	5,520.04	4,189.7
Description of accounting policy for measuring inventories [TextBlock]	Textual information (32) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (33) [See below]	
Fixed deposits with banks	(C) 2,925.89	(D) 2,125.4
Other balances with banks	(E) 466.8	(F) 46.87
Total balance with banks	3,392.69	2,172.27
Cash on hand	16.14	3.74
Total cash and cash equivalents	3,408.83	2,176.01
Total cash and bank balances	3,408.83	2,176.01
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
Advances, current	(G) 6,822.49	(H) 2,017.67
Total other current assets	(I) 6,822.49	(J) 2,017.67
Total other non-current financial liabilities	2,597.83	2,570.02
Nature of other provisions	Provision for Audit Fees	Provision for Audit Fees
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
Advance received from customers	921.24	137.03
Total other advance	921.24	137.03
Taxes payable other tax	(K) 123.34	(L) 60.4
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	123.34	60.4
Total other current liabilities	(M) 2,164.28	(N) 999.17

Footnotes

(A) Security Deposit Advance : 2092 Deposits (Asset) : 1755.92 Retention Money Receivable, Withheld Money -NC : 769.04 Other Deposit : 903.08 Rounding off : 0

(B) Security Deposit Advance : 1541.43 Deposits (Asset) : 838.97 Retention Money Receivable, Withheld Money -NC : 910.33 Other Deposit : 898.96 Rounding off : 0.01

(C) Fixed Deposit accounts* : 2925.89

(D) Fixed Deposit accounts* : 2125.4

(E) Balances with banks : 466.8 Rounding off : 0

(F) Balances with banks : 46.88 Rounding off : -0.01

(G) Balance with revenue authorities - CNF : 1610.61 Retention Money Receivable, Withheld Money : 4.67 Prepaid expenses : 13.42 Advance to supplier of goods / services : 1227.49 Running Balance with Joint Venture : 17.79 Other Deposits - C : 3948.49 : 0.02

(H) Balance with revenue authorities - CNF : 1350.63 Retention Money Receivable, Withheld Money : 151.18 Prepaid expenses : 31.87 Advance to supplier of goods / services : 49.36 Running Balance with Joint Venture : 7.33 Other Deposits - C : 427.29 : 0.01

(I) Other Current Assets : 6822.48 Rounding off : 0.01

(J) Other Current Assets : 2017.66 Rounding off : 0.01

(K) Statutory Remittances : 123.34

(L) Statutory Remittances : 60.4

(M) Other Current Liabilities : 2164.27 Rounding off : 0.01

(N) Other Current Liabilities : 999.18 Rounding off : -0.01

Textual information (31)

Disclosure of notes on trade receivables explanatory [Text Block]

Note: 33 Trade Receivable

Loan and Advances, Trade receivables and Other Receivables are subject to confirmation and reconciliation.

Note: 9 Trade Receivables	-	-
Non-Current	-	-
Secured and considered good	-	-
Unsecured and considered good - NC	532.07	101.44
	532.07	101.44
Current	-	-
Secured and considered good	-	-
Unsecured and considered good	1,054.83	5,759.61
Doubtful	-	-
	1,054.83	5,759.61
Less: Allowance for doubtful debts	-	-
	-	-
Total	1,586.91	5,861.05

Note 9.1: Trade receivables ageing schedule

Undisputed Trade Receivables considered good	Ageing as on 31st March 2023	Ageing as on 31st March 2022
(i) Undisputed Trade Receivables considered good		
Less than 6 months	1,030.43	5,274.13
6 Months -1 Year	24.40	130.14
1 yr - 2 yrs	44.48	426.88
2 yrs - 3 yrs	397.04	29.90
More than 3 yrs	90.55	-
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-
(iv) Disputed Trade Receivables – considered good	-	-

(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-
Total	1,586.91	5,861.05

Textual information (32)

Description of accounting policy for measuring inventories [Text Block]

(g) Inventories

Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it.

The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.

Textual information (33)

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

Note: 11 Cash and Cash Equivalent	-	-
Balances with banks	466.80	46.88
Cash in Hand	16.14	3.74
Fixed Deposit accounts*	2,925.89	2,125.40
Total	3,408.83	2,176.01

* * Includes Fixed Deposits of ` 2720.19/- lakhs (P.Y. - ` 1930.37/- lakhs) which have been kept as margin money for Bank Guarantee/Letter of Credit availed from bank

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (34) [See below]	
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 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
Net worth of company	10,751.91	9,373.07
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	1,470.99	2,682.12
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

Textual information (34)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note: 32 Inventory

The inventory comprising of raw material and Capital work in progress at different ongoing projects sites. This is physically verified by the management on regular intervals.

Note: 38 Corporate Social Responsibilities

During the year the company has spent Rs.25.63/ Lakhs towards various CSR initiatives as required by section 135 read with schedule VII of the companies Act, 2013.

Note: 39 Impact on business due to COVID -19

On March 11, 2020, the World Health Organisation (WHO) officially declared COVID-19, the disease caused by novel coronavirus, a pandemic. It continued to progress and evolve from the year end till the date of signing of this financials. Due to its nature, it is challenging at this juncture, to predict the full extent and duration of its impact on financial performance and business. However, management is closely monitoring the evolution of this pandemic and has evaluated and re-assessed its impact on all major class of assets, liabilities, income and expenditures which are likely to have significant impact on the operations, profitability and continuity of the business. Areas of re-assessment includes;

1. Asset impairment- Our assets consist of investments, unsettled receivables for trade and advances for trade. The investments are of long term in nature and receivable are being settled on the basis of contractual terms without any substantial delay/ delinquencies. Management don't see any impairment on these assets.
2. Expected credit loss- Receivables and advances are being recovered wherever applicable without any delinquencies, management do not expect any additional credit loss on the same.
3. Inventory - Nature of Inventory does not pose any physical and market risk and based on present market conditions management do not foresee any loss on account of sale or its ultimate collection.
4. Debt repayment - Projected cash flow reflects ability of the company to discharge its debts in form of working capital loan as per contractual terms through realisation of current assets.
5. Fair value measurement - There are no indicators (except accounted for) which requires further provision / disclosure to the carrying value based on fair value measurement.
6. Revenue – Company operates in two different segments viz trading in derivatives on recognised exchanges and trading in physical commodities. The business of trading in derivatives on recognised exchange does not have any impact of Covid-19. The other segment of the business is trading in physical commodities, which has temporary impact due to restrictions on physical movement of goods due to nationwide lockdown imposed by government. However the management is of the view, this being temporary in nature will not have any substantial impact on long term business prospects of the company.

Based on above, Management is of the view that till date there is no significant impact of COVID-19 which requires adjustment to the carrying value of its assets and liabilities and provide for losses. Management currently has an appropriate response plan in place. Management will continue to monitor and assess the on going development and respond accordingly.

Note: 40 Other

Previous year's figures have been regrouped/rearranged/reworked wherever necessary and possible so as to confirm to current year's classification.

Note 41 : Charge on Assets

1. Charge modified in favour of the charge holder (The Bharat Co-operative Bank (Mumbai) Ltd) on 07/12/2021 of Rs. 6550 Lakhs over certain assets of the Company.
The charged assets shall mean include Primarily secured against Hypothecation Charge over Work in Progress, Debtors, Earnest Money Deposit, Additional Security Deposit, Retention Money etc & Collaterally secured against Mortgage of immovable Property of the Director.
2. Charge created in favour of the charge holder (The Bharat Co-operative Bank (Mumbai) Ltd) on 07/12/2021 of Rs. 4050 Lakhs over certain assets of the Company. However, there is no utilisation of Intraday Facility in FY 2021-22
The charged asset shall mean and Include : the whole of cash, cash equivalent, liquid investments in securities, inventory, prepaid expenses, other liquid assets, book debts, bills, whether documentary or clean, and all other assets each recognised as current assets under the applicable law and accounting norms both present and future, whether in possession or under the control of the Borrower or not.
3. Charge created in favour of the charge holder (Citicorp Finance India Ltd) on 28/04/2015 of Rs. 11.50 Lakhs over moveable property JCB VMT 330 With Serial/ Machine/ Engine No - As Specified In Schedule II Of The Loan Agreement
4. Charge created in favour of the charge holder (HDFC Bank Limited) on 16/03/2012 of Rs. 22.00 Lakhs over moveable property Hypothecation Of 2 Nos. Equipments Namely : 1 No. JCB 3DX (Year Of Manufacture: 2012) 1 No. JCB ROCK BREAKAR (Year Of Manufacture: 2012)
5. Charge created in favour of the charge holder (ICICI Bank Limited) on 12/07/2014 of Rs. 232.38 Lakhs over moveable property Hypothecation Of 3 Nos. Equipments Namely : Terex TLB 740s Backhoe Loader Located At Nashik Dist. Nashik, Maharashtra, Asphalt Continuous Mix Plant Model DM 50 Located At Nashik Dist. Nashik, Maharashtra, : Hot Mix Plant Apollo Model ANP 1500 Located At Vasai Dist-Thane , Maharashtra
6. Charge created in favour of the charge holder (Citicorp Finance India Ltd) on 20/02/2015 of Rs. 29.70 Lakhs over moveable property First Exclusive Charge On EXCAVATOR JS120.
7. Charge modified in favour of the charge holder (The Kotak Mahindra Bank Limited) on 13/02/2023 of Rs. 2900.00 Lakhs over certain assets of the Company.
The charged asset shall mean and Include : Subservient Charge By Way Of Hypothecation On All Existing & Future Current Assets/Movable Fixed Assets Of The Borrower For Bid Bond BG Limit. For Project Specific BG: First & Exclusive Charge By Way Of Hypothecation On All Existing & Future Current Assets Of The Project For Which KMBL BG Will Be Issued. First & Exclusive Charge By Way Of Letter Of Appropriation On Lien Over Fixed Deposite (INR 10.00 Lakhs)
8. Charge created in favour of the charge holder (ICICI Bank Limited) on 26/03/2018 of Rs. 15.66 Lakhs over moveable property First Charge On Hypothecated Rock Breaker Bearing Brand - Furukawa, Model- FXJ 275 Having Invoice No. ORG11775, LAN- LQMUM00037183504. (charge has been satisfied on dated 14/10/22.)
9. Charge created in favour of the charge holder (ICICI Bank Limited) on 30/03/2018 of Rs. 50.25 Lakhs over moveable property First Charge On Hypothecated Hydraulic Excavator Bearing Brand - Komastu India Pvt Ltd, Model- PC 210 Having Invoice No. ORG002937, LAN- LQMUM00037200173 (charge has been satisfied as on dated 12/09/2022)
10. Charge created in favour of the charge holder (Tata Motors Finance Limited) on 21/02/2019 of Rs. 1041.78 Lakhs over moveable property First Charge On Hypothecated 6 Units Of Tata LPT 1109, 12 Units Of Tata LPT 1613, 60 Units Of Tata Ace.
11. Charge created in favour of the charge holder (Yes Bank Limited) on 05/04/2019 of Rs. 270.25 Lakhs over moveable property First Charge On Hypothecated 1 Nos Of Units TIL 830M CRANE 1 Nos Of Units TIL TMS 860 CRANE.
12. Charge created in favour of the charge holder (HDFC Bank Limited) on 18/09/2019 of Rs. 77.51 Lakhs over moveable property First Charge On Hypothecated 1 Units Of Tata LPT 1109, 1 Units Of Tata LPT 1613, 1 Unit Of Tata Hitachi SHINRAI Bx80 Backhoe Loader
13. Charge created in favour of the charge holder (HDFC Bank Limited) on 25/03/2022 of Rs. 37.14 Lakhs over moveable property First Charge On Hypothecated Exclusive Charge On ONE EQUIPMENT By Way Of Hypothecation Namely - VENUS CP 36 BATCHING PLANT VENUS TECHNO EQUIPMENT PVT LTD
14. Charge created in favour of the charge holder (The kotak Mahindra Bank Limited) on 09/03/2022 of Rs. 1000 Lakhs over certain assets of the Company.
The charged asset shall mean and Include : pledge /lien securities of directors.
15. Charge created in favour of the charge holder (ICICI Bank Limited) on 02/12/2022 of Rs. 1500.00 Lakhs over certain assets of the company. The charged asset shall mean and Include : the whole of cash, cash equivalent, liquid investments in securities, inventory, prepaid expenses, other liquid assets, book debts, bills, whether documentary or clean, and all other assets each recognised as current assets under the applicable law and accounting norms both present and future, whether in possession or under the control of the Borrower or not.
16. Charge created in favour of the charge holder (HDFC Bank Limited) on 18/11/2022 of Rs. 20.30 Lakhs over moveable

property first charge on hypothecation of equipment Alax Fiory Ajax concrete pump asp 4011 (year of manufacturing 2022)

17. Charge created in favour of the charge holder (ICICI Bank Limited) on 20/03/2018 of Rs. 90.00 Lakhs over moveble property first charge on hypothecation of equipment Alax Fiory Ajax concrete pump asp 4011 (year of manufacturing 2022) It was satisfied as on dated 08/06/2022

18. Charge created in favour of the charge holder (HDFC Bank Limited) on 12/02/2015 of Rs. 51.40, Hypothecation of 3 Nos. Commercial Equipments namely : JCB 432 ZX, Goel Power 320 KVA DG Set and Goel Power 125 KVA DG Set (Year of Manufacture : 2015) however it was satisfied as on dated 28/07/2022.

19. Charge created in favour of the charge holder (HDFC Bank Limited) on 21/01/2015 of Rs. 17.90, Hypothecation of 1 No. Commercial Equipment namely : Apollo Paver WM6 (Year of Manufacture 2015) However it was satisfied as on dated 16/06/2022.

20. Charge created in favour of the charge holder (HDFC Bank Limited) on 28/10/2014 of Rs. 34.84, Hypothecation of 1 No. Commercial Equipments namely : Tata Hitachi ZX 120 (Year of Manufacture 2014) however it was satisfied as on dated 16/06/2022.

Note 42: Assets Pledged as Security

The carrying amounts of assets pledged as security for borrowings are:

Particulars	March 31, 2023	March 31, 2022
Financial Assets		
Fixed Deposits with Bank	2,925.89	2,125.40
Total assets pledged as security	2,925.89	2,125.40

Note 44. Relationship with Struck Off Companies:-

During the year, the company does not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note 45. Willful Defaulter:-

During the year, the company is not declared as willful defaulter by any bank or financial Institution or other lender.

Note 46. Ratio

Particulars	Formula	Variables	2022-23
a. Current Ratio	Current Assets/Current Liabilities	17,601.64	12,489.08 1.41
b. Debt - Equity Ratio	Total Debts/Total Equity	5,684.12	10,751.91 0.53
c. Debt Service Coverage ratio	EBITDA/Total Debts	2,527.64	5,684.12 0.44
d. Return on Equity Ratio	Net Profit/Total Owners Fund	1,378.84	10,751.91 0.13

e.	Inventory Turnover Ratio	Total Turnover/Average Inventory	26,729.56	4,763.99	5.61
f.	Trade Receivable Turnover Ratio	Total Turnover/Average Trade Receivables	26,729.56	3,723.98	7.18
g.	Trade Payable Turnover Ratio	Net Purchases/Average Trade Payables	4,532.74	3,364.16	1.35
h.	Net Capital turnover Ratio	Total Turnover/ (Current Asset-Current Liability)	26,729.56	5,112.56	5.23
i.	Net Profit Ratio	Net Profit/Total turnover	1,378.84	26,729.56	0.05
j.	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities)	2,120.64	13,475.55	0.16
k.	Return on Investment	Interest Income/Investment	155.62	572.20	0.27
	Particulars	Formula	Variables		2021-22
a.	Current Ratio	Current Assets/Current Liabilities	13,373.66	8,278.12	1.62
b.	Debt - Equity Ratio	Total Debts/Total Equity	4,915.83	9,373.07	0.52
c.	Debt Service Coverage ratio	EBITDA/Total Debts	2,556.72	4,915.83	0.52
d.	Return on Equity Ratio	Net Profit/Total Owners Fund	1,159.08	9,373.07	0.12
e.	Inventory Turnover Ratio	Total Turnover/Average Inventory	21,260.68	4,827.92	4.40
f.	Trade Receivable Turnover Ratio	Total Turnover/Average Trade Receivables	21,260.68	4,841.71	4.39
g.	Trade Payable Turnover Ratio	Net Purchases/Average Trade Payables	2,036.84	2,992.61	0.68
h.	Net Capital turnover Ratio	Total Turnover/ (Current Asset-Current Liability)	21,260.68	5,095.53	4.17
i.	Net Profit Ratio	Net Profit/Total turnover	1,159.08	21,260.68	0.05
j.	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities)	2,141.11	12,493.34	0.17
k.	Return on Investment	Interest Income/Investment	109.85	149.36	0.74
	Particulars	% Change	Reason for Change		
a.	Current Ratio	-12.76%			
b.	Debt - Equity Ratio	0.80%			
c.	Debt Service Coverage ratio	-14.50%			

d. Return on Equity Ratio	3.70%	
e. Inventory Turnover Ratio	27.41%	Due to Company has achieve higer Turnover with Lower Inventories Margin during the year.
f. Trade Receivable Turnover Ratio	63.46%	Due to company has collect the amount from Debtors on time and improve its collection cycle.
g. Trade Payable Turnover Ratio	97.96%	Due to Company is enjoying extra credit cycle form its creditors.
h. Net Capital turnover Ratio	25.30%	Due to Company has achieve higer Turnover which affects the ratios positively.
i. Net Profit Ratio	-5.38%	
j. Return on Capital Employed	-8.18%	
k. Return on Investment	-63.02%	Due to company has lower interst income as comparied to its investment amount.

Note: 17 Trade Payables	-	-
Total Outstanding dues of micro enterprises and small enterprises	-	-
Total Outstanding dues of creditor other than micro enterprises and small enterprises	4,304.52	2,423.81
	-	-
Total	4,304.52	2,423.81
Note 17.1: Trade Payables ageing schedule		
Particulars	Ageing as on 31st March 2023	Ageing as on 31st March 2022
(i) MSME	-	-
(ii) Others		
Less than 1 yr	2,523.59	822.48
1 yr - 2 yrs	95.68	475.18
2 yrs - 3 yrs	653.78	61.13
More than 3 yrs	433.40	1,065.02
(iii) Disputed Dues -MSME	-	-
(iv) Disputed Dues -Others	-	-
Total	3,706.45	2,423.81
Under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED') which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis or the informntion and records available with the management, there		

are no overdue amount to the Micro and Small enterprises as defined in the Micro, Small Medium Enterprises Development Act, 2006 as set out in the following disclosures:

The disclosure in respect of the amount payable to enterprises which have provided goods and services to the Group and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 has been made in the standalone financial statement as at March 31, 2023 based on the information received and available with the Group.

	As at March 31, 2023	As at March 31, 2022
Principle Amount Due and Remains unpaid	-	-
Interest due on above and the unpaid interest	-	-
Interest Paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest Accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years.	-	-
	-	-
TOTAL		-

[611800] Notes - Revenue

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

	01/04/2022 to 31/03/2023
Disclosure of revenue [TextBlock]	Textual information (35) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (36) [See below]

Textual information (35)

Disclosure of revenue [Text Block]

(l) 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 of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.

Textual information (36)

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

(l) 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 of payment and excluding taxes or duties collected on behalf of the government

Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.

If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.

Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115

Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.

Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.

Interest Income : Interest is recognized on time proportion basis.

Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.

[612400] Notes - Service concession arrangements

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits [TextBlock]	Textual information (37) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

Textual information (37)

Disclosure of employee benefits [Text Block]

Note: 34 Employee Benefits		
Particulars	March 31, 2023	March 31, 2022
Gratuity - Current		
Gratuity - Non-current	7.88	23.16
Compensated Absences (Leave Salary) - Current	-	-
Compensated Absences (Leave Salary) - Non-current	-	-
Total outstanding as on reporting date	7.88	23.16

Note 43. Employee Benefits:-	(Rs in Lakhs)		
	March 31, 2023	March 31, 2022	March 31, 2019
Particulars			
Gratuity - Current	-	-	7,32,578
Gratuity - Non-current	34.54	26.66	69,12,468
Compensated Absences - Current			10,68,707
Compensated Absences - Non-current			-
Total outstanding as on reporting date	34.54	26.66	87,13,753
A. Gratuity (Defined Benefit Plan)			
i) General Description:			
The Group provides for gratuity for employees in India as per the payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The company's liability towards gratuity is determined on the basis of year end actuarial valuations applying the Projected Unit Credit Method (as per Ind AS 19) done by an independent actuary.			
Particulars	Amount (Rs)		
ii) Change in the present value of the defined benefit obligation			
Opening defined benefit obligation	-	-	24,19,273
Current service cost	7.88	2.21	19,93,482
Interest cost	-	-	1,84,941
Actuarial (gain) / loss due to remeasurement on change in assumptions	-	-	44,554

change in demographic assumptions	-	-	-
change in financial assumptions	-	-	10,806
experience variance (i.e. Actual experience vs assumptions)	-	-	54,797
Past service cost	26.65	24.45	-
Experience (gain) / loss on plan liability	-	-	31,933
Benefits paid and transfer out	-	-	-
Closing defined benefit obligation	34.53	26.67	47,39,786
iii) Change in the fair value of plan assets:			
Opening fair value of plan assets	-	-	-
Investment Income	-	-	-
Contributions by employer	-	-	-
Contributions by employee	-	-	-
Benefits paid	-	-	-
Return on plan assets , excluding amount recognised in net interest expense	-	-	-
Closing fair value of plan assets	-	-	-
iv) Breakup of Actuarial gain/loss			
Actuarial [gain]/ loss arising from change in demographic assumption	-	-	-
Actuarial [gain]/ loss arising from change in financial assumption	-	-	28,102
Actuarial [gain]/ loss arising from experience adjustment	-	-	1,00,421
v) Expenses/ [Incomes] recognised in the Statement of Profit and Loss:			
Current service cost	7.88	23.16	19,93,482
Past service cost	-	-	-
(Gains) / losses - on settlement	-	-	-
Interest cost / (Income) on benefit obligation	-	-	1,84,941
Net expenses/ [benefits]	7.88	23.16	21,78,423
vi) Other Comprehensive Income			
Actuarial (Gain)/Loss recognized for the period due to change in assumptions	-	-	76,487
-change in demographic assumptions	-	-	-
-change in financial assumptions	-	-	10,806
-experience variance (i.e. Actual experience vs assumptions)	-	-	54,797
Asset limit effect	-	-	-

Return on plan assets excluding net interest	-	-	-
Total Actuarial (Gain)/Loss recognized in OCI	-	-	1,42,090
vii) Movement in net liabilities recognised in Balance Sheet:			
Opening net liabilities	26.66	3.49	27,91,741
Expenses as above [P & L Charge]	7.88	23.16	22,44,026
Benefits Paid	-	-	-
Other Comprehensive Income (OCI)	-	-	76,487
Liabilities/ [Assets] recognised in the Balance Sheet	34.54	26.65	51,12,254
viii) Amount recognized in the balance sheet:			
PVO at the end of the year	-	-	51,12,254
Fair value of plan assets at the end of the year	34.54	26.66	-
Deficit	34.54	26.66	(51,12,254)
Unrecognised past service cost	-	-	-
(Liabilities)/Assets recognized in the Balance Sheet	34.54	26.66	(51,12,254)
ix) Principal actuarial assumptions as at Balance sheet date:			
Discount rate range	6.90%	6.85%	6.6 % to 7.5%
[The rate of discount is considered based on market yield on Government Bonds having currency and terms in consistence with the currency and terms of the post-employment benefit obligations].			
Annual increase in salary cost	9.00%	9.00%	9.00%
[The estimates of future salary increases are considered in actuarial valuation, taking into account inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market].			
Employee Attrition Rate (Past Services (PS)) - 10% to 50.00%	10% to 15%	10% to 15%	10% to 5%
Decrement adjusted remaining working life 8.36 years	5.89 to 8.45	5.87 to 8.32	8.03 to 8.61

Sensitivity analysis:			
Change in Liability for 1% decrease in discount rate	77.40	62.55	51,98,475
Change in Liability for 1% increase in discount rate	64.81	52.59	43,43,043
Change in Liability for 1% decrease in salary/ medical inflation rate	65.23	52.88	43,56,378
Change in Liability for 1% increase in salary/ medical inflation rate	76.50	61.88	51,65,463
Change in Liability for 0.5% increase in attrition rate	65.06	53.36	31,99,336

Change in Liability for 0.5% decrease in attrition rate	84.05	72.82	41,59,960
Change in Liability for 0.1% decrease in mortality rate	70.67	57.23	47,40,152
Change in Liability for 0.1% increase in mortality rate	70.63	57.20	47,39,420

B. Compensated absence (long term employee benefits)

General description:-

The Group has provided for liability towards leave salary on accrual basis. The Company has policy of leave encashment to the maximum of 45 days. Any balance in excess of utilisation of leave shall stand lapse.

C. Defined Contribution Plans

The Group also has certain defined contribution plans. Contributions payable by the group companies to the concerned Government authorities in respect of Provident Fund, Family Pension Fund and Employees State Insurance etc are charged to Statement of Profit and Loss. The obligation of the Group is limited to the amount contributed and it has no contractual or any constructive obligation. Amount recognized during the year (for the period starting from the date of acquisition till the reporting date, in case of newly acquired subsidiary companies) as contribution in statement of Profit & Loss.

[612800] Notes - Borrowing costs

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[612200] Notes - Leases

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases [TextBlock]		
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

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in Lakhs 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 Lakhs 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 Lakhs 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]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (38) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	27
Revenue from sale of services	(A) 26,729.56	(B) 21,233.68
Total revenue from operations other than finance company	26,729.56	21,260.68
Total revenue from operations	26,729.56	21,260.68
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	107.6	84.04
Interest on other current investments	(C) 48.02	(D) 25.81
Total interest income on current investments	155.62	109.85
Total interest income	155.62	109.85
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0.05	0
Total dividend income current investments	0.05	0
Total dividend income	0.05	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(E) 72.18	(F) 136.85
Total other non-operating income	72.18	136.85
Total other income	227.85	246.7
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(G) 383.01	(H) 571.57
Total interest expense	383.01	571.57
Other borrowing costs	(I) 81.18	(J) 7.11
Total finance costs	464.19	578.68
Employee benefit expense [Abstract]		
Salaries and wages	2,573.76	1,951.2
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	54	54
Total remuneration to directors	54	54
Total managerial remuneration	54	54
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	246.65	203.18
Total contribution to provident and other funds	246.65	203.18
Gratuity	7.88	23.16
Staff welfare expense	13.85	14.14
Other employee related expenses	(K) 10.34	(L) 14.89
Total employee benefit expense	2,906.48	2,260.57
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	407.01	415.61
Total depreciation, depletion and amortisation expense	407.01	415.61
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(M) 102.59	(N) 70.36
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	3.79	31.91
Rates and taxes excluding taxes on income [Abstract]		

Total rates and taxes excluding taxes on income	0	0
Electricity expenses	4.61	9.11
Telephone postage	(O) 2.45	(P) 3.71
Printing stationery	4.78	3.91
Travelling conveyance	(Q) 26.17	(R) 19.18
Legal professional charges	156.87	139.49
Vehicle running expenses	162.11	34.15
Safety security expenses	1.92	4.77
Directors sitting fees	2.2	0
Bank charges	0.02	0
Advertising promotional expenses	(S) 2.91	(T) 34.75
Cost repairs maintenance other assets	66.74	70.78
Cost royalty	9.49	21.46
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	7.93	7.07
Total payments to auditor	7.93	7.07
CSR expenditure	25.66	22.21
Miscellaneous expenses	(U) 19,221.17	(V) 11,152.06
Total other expenses	19,801.41	11,624.92
Current tax [Abstract]		
Current tax pertaining to previous years	424.4	398.68
Total current tax	424.4	398.68

Footnotes

- (A) Contract Revenue : 26666.07 Share of Profit/(Loss) from JV : 63.5 Rounding off : -0.01
- (B) Contract Revenue : 21208.29 Share of Profit/(Loss) from JV : 25.4 Rounding off : -0.01
- (C) Interest from other Deposits : 1.99 Interest Income : 46.03
- (D) Interest from other Deposits : 4.76 Interest Income : 21.05
- (E) Discount Received : 0.42 Expenses W/off : 0.5 Gain on Sales of Fixed assets : 0 Gst on Margin Money : 58.52 Impairment Account : 10.52 Sundry Creditors - W/off : 0.01 Short Term Profit On Mutual Fund : 0.49 Other Income : 0.62 Interest On IT Refund : 1.09 Rounding off : 0.01
- (F) Discount Received : 0 Expenses W/off : 0.06 Gain on Sales of Fixed assets : 8.33 Gst on Margin Money : 12.27 Impairment Account : 35.19 Sundry Creditors - W/off : 81 Short Term Profit On Mutual Fund : 0 Other Income : 0 Interest On IT Refund : 0 Rounding off : 0
- (G) Interest on financial liabilities carried at amortised cost : 382.85 Interest on Late Payment : 0.16
- (H) Interest on financial liabilities carried at amortised cost : 570.42 Interest on Late Payment : 1.15
- (I) Processing & Bank Charges : 81.18 Rounding off : 0
- (J) Processing & Bank Charges : 7.1 Rounding off : 0.01
- (K) Insurance Policy : 0 Key Man Insurance Policy : 10.33 Rounding off : 0.01
- (L) Insurance Policy : 4.67 Key Man Insurance Policy : 10.22 Rounding off : 0
- (M) Rent, Rates & Taxes : 102.59
- (N) Rent, Rates & Taxes : 70.36
- (O) Postage & Courier : 0.48 Telephone & Internet Charges : 1.97
- (P) Postage & Courier : 0.47 Telephone & Internet Charges : 3.24
- (Q) Travelling Expenses : 0.16 Conveyance Expenses : 26.01
- (R) Travelling Expenses : 15.1 Conveyance Expenses : 4.08
- (S) Advertisement Charges : 1.72 Business Promotion Expenses : 1.19
- (T) Advertisement Charges : 6.01 Business Promotion Expenses : 28.74
- (U) GPS Tracking Exp : 5.98 MCGM & Nagarpalika Taxes : 173.21 Hiring Charge : 798.78 Installation Charges : 9.43 Labour Charges : 1917.72 Recovery Charges : 5.09 Site Expenceses : 59.04 Sub Contract Charges : 15794.61 Tender Expenses : 5.67 Transport Charges : 178.42 Water Supply Expenses : 0.15 Weighing Charges : 1.35 Work Contract Tax Paid : 3.08 Cement Consumption by RSRDC : 4.41 Fuel Expenses : 61.2 Bad Debts : 0.04 Brokerage Expenses : 1.04 Electric & Hardware : 0.53 GST Reversal/Paid : 0.02 GST Interest : 6.37 Labour Compensation Cess : 63.89 Labour Welfare Cess : 26.51 Labour Licence : 0.08 Late Payment/Interest Charges on TDS : 1.14 Late Fees/Interest on GST : 0.41 Listing Processing Charges : 16.6 Miscellaneous Expenses : 2.49 Management Training : 3.14 Merchant Banking : 45 Office Expenses : 24.79 Professional Tax : 0.08 Penal Interest : 0.28 Renewal Fees : 0.15 Recovery For EMD : 2.21 ROC Fees : 2.83 Service Charges : 1.43 Stamping & Verification : 1.34 Testing Charges : 0.37 CIBIL Report Charges : 0.09 Written Off : 2.21 Rounding off : -0.01
- (V) GPS Tracking Exp : 6.76 MCGM & Nagarpalika Taxes : 0 Hiring Charge : 70.55 Installation Charges : 0 Labour Charges : 885.61 Recovery Charges : 90.35 Site Expenceses : 43.56 Sub Contract Charges : 9595.42 Tender Expenses : 4.72 Transport Charges : 294.31 Water Supply Expenses : 10.89 Weighing Charges : 0.49 Work Contract Tax Paid : 0 Cement Consumption by RSRDC : 0 Fuel Expenses : 0 Bad Debts : 0.05 Brokerage Expenses : 0.14 Electric & Hardware : 0 GST Reversal/Paid : 0 GST Interest : 0 Labour Compensation Cess : 42.77 Labour Welfare Cess : 93.18 Labour Licence : 0 Late Payment/Interest Charges on TDS : 6.15 Late Fees/Interest on GST : 0.01 Listing Processing Charges : 0 Miscellaneous Expenses : 2.24 Management Training : 0 Merchant Banking : 0 Office Expenses : 3.64 Professional Tax : 0 Penal Interest : 0 Renewal Fees : 0.89 Recovery For EMD : 0 ROC Fees : 0 Service Charges : 0 Stamping & Verification : 0 Testing Charges : 0.33 CIBIL Report Charges : 0 Written Off : 0 Rounding off : 0

Textual information (38)

Subclassification and notes on income and expense explanatory [Text Block]

Note: 29 Details of auditors remuneration

Particulars	Units	Year ended	
		March 31, 2023	March 31, 2022
As auditor :			
Audit fees	Rs	7.93	6.00
Tax audit fees	Rs	-	2.75
other matters	Rs	-	-
Total payment to auditors	Rs	7.93	8.75

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in Lakhs 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]	Textual information (39) [See below]		
Cash and cash equivalents cash flow statement	3,408.83	2,176.01	1,453.57
Cash and cash equivalents	3,408.83	2,176.01	
Income taxes paid (refund), classified as operating activities	424.4	355.48	
Total income taxes paid (refund)	424.4	355.48	

Textual information (39)

Disclosure of cash flow statement [Text Block]

Consolidated Cash Flow Statement for the financial year 2022-23				
Particulars	Amount in Rs		Amount in Rs	
	March 31, 2023		March 31, 2022	
CASH FLOW FROM OPERATING ACTIVITIES:				
Net Profit before tax as per Statement of Profit and Loss		1,737.78		1,570.69
Adjustment for:				
Depreciation/ Amortisation	407.01		415.61	
Employee defined benefit plan expenses / Provisions	-----		52.63	
Interest Income	(155.62)		(109.85)	
Interest Expenses	464.19	715.57	578.68	937.07
Operating Profit before Working Capital Changes		2,453.36		2,507.77
Adjusted for :				
Other Current Assets (Excluding Advance Tax)	(4,804.81)		784.38	
Other Financial Assets	(1,330.35)		(699.01)	
Loans & Advances	(2.92)		(46.85)	
Other Financial Liabilities	1,192.73		(509.77)	
Inventories	(2,892.20)		3,020.07	
Trade Receivable	4,274.15		(2,038.69)	
Trade Payable	1,880.72		(1,137.60)	
Bank Overdrafts				
Provision	(3.21)			
Other Current Liabilities	1,192.90	(493.00)	1,588.26	960.78
Cash Generated from Operations		1,960.36		3,468.55
Taxes refund / (paid) - (net)		(424.40)		(355.48)

Net Cash from/(used in) Operating Activities (A)	1,535.96		3,113.07
CASH FLOW FROM INVESTING ACTIVITIES:			
Investment Property	(0.45)	-----	
Purchase of Fixed Assets	(90.27)	(101.37)	
Sale of Fixed Assets	2.00	25.47	
Financial Investments	518.58	(526.37)	
Interest Received	155.62	109.85	
Net Cash from Investing Activities (B)	585.49		(492.43)
CASH FLOW FROM FINANCING ACTIVITIES:			
Long term borrowings	(424.44)	(1,319.52)	
Interest expenses	(464.19)	(888.63)	(578.68)
Net Cash from Financing Activities (C)	(888.63)		(1,898.19)
Net cash and cash equivalents (A + B + C)	1,232.82		722.45
Cash and cash equivalents at beginning of the period	2,176.01		1,453.57
Cash and cash equivalents at end of the period	3,408.83		2,176.01
Notes:-			
1. Figures in bracket indicates cash outflow .			
2. Components of cash and cash equivalents at the year end comprise of;			
	March 31, 2023		March 31, 2022
Balances with bank	466.80		46.88
Fixed deposits	2,925.89		2,125.40
Cheque in hand	-----		-----
Cash on hand	16.14		3.74
Total	3,408.83		2,176.01

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs 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]	Textual information (40) [See below]	
Changes in inventories of stock-in-trade	(A) -2,892.2	(B) 3,020.07
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,892.2	3,020.07
Domestic sale traded goods	0	27
Total domestic turnover goods, gross	0	27
Total revenue from sale of products	0	27
Domestic revenue services	26,729.56	21,233.68
Total revenue from sale of services	(C) 26,729.56	(D) 21,233.68
Gross value of transaction with related parties	2,095.41	940.77
Bad debts of related parties	0	0

Footnotes

(A) Opening stock : 3317.89 Closing Stock : -6210.09

(B) Opening stock : 6337.96 Closing Stock : -3317.89

(C) Contract Revenue : 26666.07 Share of Profit/(Loss) from JV : 63.5 Rounding off : -0.01

(D) Contract Revenue : 21208.29 Share of Profit/(Loss) from JV : 25.4 Rounding off : -0.01

Textual information (40)

Additional information on profit and loss account explanatory [Text Block]

	For the year ended March 31, 2023	For the year ended March 31, 2022
Note: 20 Revenue from Operations		
Sale of goods	-	27,00,000
Contract Revenue	26,666.07	21,208.29
Share of Profit/(Loss) from JV	63.50	25.40
	-	-
Total	26,729.56	21,260.68
	-	-
Note: 21 Other Income		
Claim Received	-	-
Discount Received	0.42	-
Dividend Income	0.05	-
Expenses W/off	0.50	0.06
Gain on Sales of Fixed assets	-	8.33
Gst on Margin Money	58.52	12.27
Interest from Fixed Deposit	107.60	84.04
Interest from other Deposits	1.99	4.76
Interest Income	46.03	21.05
Impairment Account	10.52	35.19
Sundry Creditors - W/off	0.01	81.00
Short Term Profit On Mutual Fund	0.49	-
Other Income	0.62	-
Interest On IT Refund	1.09	-
Total	227.85	246.70
	-	-
Note: 22 Purchase of Stock In trade		
Purchases	4,532.74	2,036.84
	-	-

Total	4,532.74	2,036.84
	-	-
Note: 23 Changes in Inventory	-	-
Opening stock	3,317.89	6,337.96
Closing Stock	6,210.09	3,317.89
Total	(2,892.20)	3,020.07
	-	-
Note: 24 Employee Benefits Expense	-	-
Salaries and bonus	2,573.76	1,951.20
Contribution to PF & ESIC	246.65	203.18
Directors Remuneration	54.00	54.00
Gratuity	7.88	23.16
Insurance Policy	-	4.67
Key Man Insurance Policy	10.33	10.22
Staff Welfare Expenses	13.85	14.14
Total	2,906.48	2,260.57
	-	-
Note: 25 Finance Cost	-	-
Processing & Bank Charges	81.18	7.10
Interest on financial liabilities carried at amortised cost	382.85	570.42
Interest on Late Payment	0.16	1.15
	-	-
Total	464.19	578.68
	-	-
Note: 26 Other Expenses	-	-
Direct Expenses	-	-
GPS Tracking Exp	5.98	6.76
MCGM & Nagarpalika Taxes	173.21	-
Hiring Charge	798.78	70.55
Installation Charges	9.43	-
Labour Charges	1,917.72	885.61
Recovery Charges	5.09	90.35

Site Expenceses	59.04	43.56
Sub Contract Charges	15,794.61	9,595.42
Tender Expenses	5.67	4.72
Transport Charges	178.42	294.31
Water Supply Expenses	0.15	10.89
Weighing Charges	1.35	0.49
Work Contract Tax Paid	3.08	-
Cement Consumption by RSRDC	4.41	-
Fuel Expenses	61.20	-
	-	-
Indirect Expenses	-	-
Advertisement Charges	1.72	6.01
Audit Fees	7.93	7.07
Bank Charges	0.02	-
Bad Debts	0.04	0.05
Brokerage Expenses	1.04	0.14
Business Promotion Expenses	1.19	28.74
Conveyance Expenses	26.01	4.08
CSR Expenses	25.66	22.21
Donation	-	-
Electricity Expenses	4.61	9.11
Electric & Hardware	0.53	-
Fuel Expenses	-	-
Gain/(Loss) on Sale of Mutual Funds	-	-
GST Reversal/Paid	0.02	-
GST Interest	6.37	-
Impairment Account	-	-
Inspection Charges	-	-
Insurance Expenses	3.79	31.91
Labour Compensation Cess	63.89	42.77
Labour Welfare Cess	26.51	93.18
Labour Licence	0.08	-

Late Fees/Interest on GST	0.41	0.01
Late Payment/Interest Charges on TDS	1.14	6.15
Legal & Professional Fees	156.87	139.49
Listing Processing Charges	16.60	-
Miscellaneous Expenses	2.49	2.24
Management Training	3.14	-
Merchant Banking	45.00	-
Office Expenses	24.79	3.64
Postage & Courier	0.48	0.47
Printing & Stationery	4.78	3.91
Professional Tax	0.08	-
Penal Interest	0.28	-
Registration Charges	-	-
Renewal Fees	0.15	0.89
Rent, Rates & Taxes	102.59	70.36
Repairs & Maintenances	66.74	70.78
ROC Fees	2.83	-
Recovery For EMD	2.21	-
Royalty Charges	9.49	21.46
Security Charges	1.92	4.77
Service Charges	1.43	-
Stamping & Verification	1.34	-
Toll Expenses	-	-
Telephone & Internet Charges	1.97	3.24
Testing Charges	0.37	0.33
Travelling Expenses	0.16	15.10
Vehicle Expenses	162.11	34.15
CIBIL Report Charges	0.09	-
Director Sitting Fees	2.20	-
Written Off	2.21	-
	-	-
Total	19,801.41	11,624.92

	-	-
Note: 27 Depreciation	-	-
Depreciation	407.01	419.14
	-	-
Total	407.01	419.14

[611200] Notes - Fair value measurement

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of fair value measurement [TextBlock]		
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

[613300] Notes - Operating segments

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of entity's operating segments [TextBlock]	Textual information (41) [See below]	
Disclosure of reportable segments [TextBlock]	Textual information (42) [See below]	
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (41)

Disclosure of entity's operating segments [Text Block]

NOTE 36: Segment Reporting

Primary segment (Business segment)

The Company is engage in only one segment of construction, so the company is not have segment reporting.

Textual information (42)

Disclosure of reportable segments [Text Block]

(t) Segment Reporting Policies:

The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no separate segments have been identified. so the company is not have segment reporting

[610700] Notes - Business combinations

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
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**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [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
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Wani RBIPPL (JV)	Wani RBIPPL (JV)	LNA - R&B JV	LNA - R&B JV
Principal place of business of joint venture	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAAAW9808M	AAAAW9808M	AACAL7457M	AACAL7457M
Number of shares held of joint venture	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of investment in joint venture	14.21	14.21	0	0
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	No
Reason why joint venture is not consolidated		-		Capital withdraw and financial not prepared
Proportion of ownership interest in joint venture	26.00%	26.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	26.00%	26.00%	26.00%	26.00%
Profit (loss) for year joint venture	10.96	142.19	24.54	0
Profit (loss) for year joint venture considered in consolidation	10.96	36.97	24.54	
Profit (loss) for year joint venture not considered in consolidation	0		0	
Dividends received of joint venture		0		0

Disclosure of joint ventures [Table]

..(2)

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

Joint ventures [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
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hydroair (JV)	RBIPPL & Hydroair (JV)	RBIPPL - SRCC J.V	RBIPPL - SRCC J.V
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAZFR7482A	AAZFR7482A	AADAR9538C	AADAR9538C
Number of shares held of joint venture	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of investment in joint venture	0	0	89.73	89.73
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	Yes
Reason why joint venture is not consolidated		-		-
Proportion of ownership interest in joint venture	51.00%	51.00%	74.00%	74.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	74.00%	74.00%
Profit (loss) for year joint venture	35.01	68.65	9.23	12.47
Profit (loss) for year joint venture considered in consolidation	35.01	23.44	9.23	9.23
Profit (loss) for year joint venture not considered in consolidation	0		0	
Dividends received of joint venture		0		0

Disclosure of joint ventures [Table]

..(3)

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

Joint ventures [Axis]	5		6	
	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
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL - MT PHAD JV	RBIPPL - MT PHAD JV	RBIPPL - DEV - MTP JV	RBIPPL - DEV - MTP JV
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Number of shares held of joint venture	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of investment in joint venture	0	0	0	0
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Whether joint venture has been considered in consolidation	Yes	No	Yes	No
Reason why joint venture is not consolidated		date of association 19.06.2021		date of association 20.02.2022
Proportion of ownership interest in joint venture	85.00%	85.00%	60.00%	60.00%
Proportion of voting rights held in joint venture	85.00%	85.00%	60.00%	60.00%
Profit (loss) for year joint venture	28.96	0	-11.09	0
Profit (loss) for year joint venture considered in consolidation	28.96		-11	0
Profit (loss) for year joint venture not considered in consolidation	0		0	
Dividends received of joint venture		0		0

Disclosure of joint ventures [Table]

..(4)

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

Joint ventures [Axis]	7		8	
	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
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL and Hive (JV)	RBIPPL and Hive (JV)	RGI RBIPL JV	RBIPPL - MT PHAD JV
Principal place of business of joint venture	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAHAR8093A	AAHAR8093A	AAJAR4801J	ABEFR4005K
Number of shares held of joint venture	[shares] 0	[shares] 0	[shares] 0	
Amount of investment in joint venture	5.2	5.2	0	
Latest audited balance sheet date	31/03/2023	31/03/2022	31/03/2023	
Whether joint venture has been considered in consolidation	Yes	Yes	Yes	
Proportion of ownership interest in joint venture	65.00%	65.00%	26.00%	85.00%
Proportion of voting rights held in joint venture	65.00%	65.00%	26.00%	85.00%
Profit (loss) for year joint venture	-27.53	57.11	4.73	
Profit (loss) for year joint venture considered in consolidation	-27.53	37.12	4.73	
Profit (loss) for year joint venture not considered in consolidation	0		0	
Dividends received of joint venture		0		

Disclosure of joint ventures [Table]

..(5)

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

Joint ventures [Axis]	9		10	
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL DEV-MTP JV	RBIPPL - DEV-MTP JV	RBIPL - RGI JV	RBIPL - RGI JV
Principal place of business of joint venture	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92		
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAIAR7824E	AAIAR7824E	AAJAR4801J	AAJAR4801J
Proportion of ownership interest in joint venture	60.00%	60.00%	26.00%	0.00%
Proportion of voting rights held in joint venture	60.00%	60.00%	26.00%	0.00%

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

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

[613400] Notes - Consolidated Financial Statements

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

	01/04/2022 to 31/03/2023
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	No

[611400] Notes - Separate financial statements**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [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
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Wani RBIPPL (JV)	Wani RBIPPL (JV)	LNA - R&B JV	LNA - R&B JV
Permanent account number of joint venture	AAA AW9808M	AAA AW9808M	AACAL7457M	AACAL7457M
Principal place of business of joint venture	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	26.00%	26.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	26.00%	26.00%	26.00%	26.00%

Disclosure of joint ventures [Table]

..(2)

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

Joint ventures [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
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hydroair (JV)	RBIPPL & Hydroair (JV)	RBIPPL - SRCC J.V	RBIPPL - SRCC J.V
Permanent account number of joint venture	AAZFR7482A	AAZFR7482A	AADAR9538C	AADAR9538C
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	51.00%	51.00%	74.00%	74.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	74.00%	74.00%

Disclosure of joint ventures [Table]

..(3)

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

Joint ventures [Axis]	5		6	
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL - MT PHAD JV	RBIPPL - MT PHAD JV	RBIPPL - DEV - MTP JV	RBIPPL - DEV - MTP JV
Permanent account number of joint venture	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	85.00%	85.00%	60.00%	60.00%
Proportion of voting rights held in joint venture	85.00%	85.00%	60.00%	60.00%

Disclosure of joint ventures [Table]

..(4)

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

Joint ventures [Axis]	7		8	
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL and Hive (JV)	RBIPPL and Hive (JV)	RGI RBIPPL JV	RBIPPL - MT PHAD JV
Permanent account number of joint venture	AAHAR8093A	AAHAR8093A	AAJAR4801J	ABEFR4005K
Principal place of business of joint venture	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	65.00%	65.00%	26.00%	85.00%
Proportion of voting rights held in joint venture	65.00%	65.00%	26.00%	85.00%

Disclosure of joint ventures [Table]

..(5)

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

Joint ventures [Axis]	9		10	
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL DEV-MTP JV	RBIPPL - DEV-MTP JV	RBIPL - RGI JV	RBIPL - RGI JV
Permanent account number of joint venture	AAIAR7824E	AAIAR7824E	AAJAR4801J	AAJAR4801J
Principal place of business of joint venture	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa, Pream Nagar Borivali west Mumbai 92		
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	60.00%	60.00%	26.00%	0.00%
Proportion of voting rights held in joint venture	60.00%	60.00%	26.00%	0.00%

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	10		11	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RATHORE ORGANIC PRODUCTS PRIVATE LIMITED	RATHORE ORGANIC PRODUCTS PRIVATE LIMITED	ASHIYANA GARDEN PRIVATE LIMITED	ASHIYANA GARDEN PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74110MH2007PTC167404	U74110MH2007PTC167404	U55101RJ2011PTC036405	U55101RJ2011PTC036405
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	12		13	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R & B WASTE MANAGEMENT PRIVATE LIMITED	R & B WASTE MANAGEMENT PRIVATE LIMITED	KENOSIS SAND DUNES RESORT PRIVATE LIMITED	KENOSIS SAND DUNES RESORT PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U38120MH2013PTC243260	U38120MH2013PTC243260	U74110MH2018PTC307812	U74110MH2018PTC307812
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	14		15	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Wani RBIPPL JV.	Wani RBIPPL JV.	RBIPPLSRCC JV	RBIPPLSRCC JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAAW9808M	AAAAW9808M	AADAR9538C	AADAR9538C
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	16		17	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL Hydroair JV.	RBIPPL Hydroair JV.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAZFR7482A	AAZFR7482A		
CIN of related party			U74140MH2007PTC262082	U74140MH2007PTC262082
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	18		19	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Costal dredging Co. & RBIPPL JV	Costal dredging Co. & RBIPPL JV	RBIPPL & Hive JV	RBIPPL & Hive JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADAC6205D	AADAC6205D	AAHAR8093A	AAHAR8093A
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	20		21	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R R A S RECRUITMENT ADVISORS PRIVATE LIMITED	R R A S RECRUITMENT ADVISORS PRIVATE LIMITED	R.S.J. JV	R.S.J. JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGCR5545Q	AAGCR5545Q	AAOFR5652B	AAOFR5652B
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	22		23	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL-MT PHAD JV	RBIPPL-MT PHAD JV	RBIPPL-DEV-MTP JV	RBIPPL-DEV-MTP JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
	24		7	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL Hydratech JV	RBIPPL - Hydratech JV	Ratan Singh Rathore	Ratan Singh Rathore
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	NNNNN0000N	NNNNN0000N	AACPR4164L	AACPR4164L
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Key Management Personnel	Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
	1		2	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ajaypal Singh Rathore	Ajaypal Singh Rathore	R & B EXPLORATION AND PRODUCTION PRIVATE LIMITED	R & B EXPLORATION AND PRODUCTION PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	EDCPR7699P	EDCPR7699P		
CIN of related party			U14100MH2013PTC246714	U14100MH2013PTC246714
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Relatives of Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
	3		4	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RATHORE INFRA PROJECT PRIVATE LIMITED	RATHORE INFRA PROJECT PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45400MH2009PTC195799	U45400MH2009PTC195799	U74900MH2007PTC176463	U74900MH2007PTC176463
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company		
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
	5		6	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Motisingh Rathore HUF	Motisingh Rathore HUF	Lotus Construction	Lotus Construction
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKHM5713L	AAKHM5713L	AACFL5653J	AACFL5653J
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Relatives of Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company
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	0	0	0
Amounts receivable related party transactions	0	0	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

Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
	8		9	
Related party [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 transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RRAS TRADERS AND EXPORTS PRIVATE LIMITED	RRAS TRADERS AND EXPORTS PRIVATE LIMITED	Sanjay Kunwar Rathore	Sanjay Kunwar Rathore
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			ADXP6108G	ADXP6108G
CIN of related party	U51100MH2013PTC242832	U51100MH2013PTC242832		
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Relatives of Key Management Personnel	Relatives of Key Management Personnel
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	0	0	0
Amounts receivable related party transactions	0	0	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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of related party [TextBlock]	Textual information (43) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (43)

Disclosure of related party [Text Block]

Note: 35 Related party disclosure		
A. List of related party		
Relationship Category	Particulars	Name
1	Subsidiary Companies	None
2	Key Management Personnel	Ratan Singh Rathore
3	Relatives of Key Management Personnel	Ajaypal Singh Rathore, Roop Kunwar Rathore, Mangal Singh Rathore, Sanjay Kunwar Rathore
4	Enterprises owned or significantly influenced by Key Management Personnel	A) Twinstar Multi Trade Pvt. Ltd. B) Ashiyana Garden Pvt. Ltd. C) Roop Ratan Heritage Pvt. Ltd. D)Rras Traders and Export Pvt Ltd. E) R&B exploration and Production Pvt Ltd. F) kenosis Sand Dunes Resort Pvt Ltd. G) Wani RBIPPL JV. H) RBIPPLSRCC JV I) RBIPPL Hydroair JV. J) Aditya Financial Consultants, K) Costal dredging Co. & RBIPPL JV L) RBIPPL & Hive JV M) RAAS Recruitment Advisor Private Limited N) R.S.J. JV O) RBIPPL-MT PHAD JV P) RBIPPL-DEV-MTP JV Q)RBIPPL-RGI
5	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	ME Project Private Limited, Coral Venture Private Limited, Motising Rathore HUF, Lotus Construction
6	Individuals owning, directly or indirectly, an interest in the voting power of reporting enterprise that gives them control of significant influence over enterprise and relatives of any such individual	None

B.1 RELATED PARTY TRANSACTIONS

S.no	Particulars	Relationship Category No.	March,2023	March,2022
1	Remuneration Paid		0.00	0.00

	Ratan Singh Rathore	2	54.00	42.00
	Sanjay Kunwar Rathore	2	-	12.00
			-	-
2	Salary Paid		0.00	0.00
	Ajaypal Singh Rathore	3	9.19	4.10
	Roop Kunwar Rathore	3	6.22	6.40
			-	-
3	Sales of Services		-	-
	RBIPPL & Hydroair JV	4	-	-
			-	-
4	General Advance Received		0.01	0.00
	Ajaypal Singh Rathore	3	-	-
	R & B Exploration & Production Private Limited	4	-	3.05
	Lotus Construction		-	-
	ME Project Private Limited		1,013.00	78.00
			-	-
5	General Advance Given		0.01	0.01
	Coral Venture Pvt Ltd		-	0.99
	R & B Exploration & Production Private Limited		-	-
	Motisingh Rathore HUF		-	14.25
	Lotus Construction		-	-
	ME Project Private Limited		1,013.00	779.99
			-	-
6	Loans Received		0.01	0.01
	Ajaypal Singh Rathore		30.25	-
	Ratan Singh Rathore		663.45	645.25
	S R Rathore		6.00	33.55
	Ratansingh & Bros. (Partnership Firm)		-	-
	ME Project Private Limited		-	511.64
			-	-
7	Loans Repaid		0.01	0.01
	Rras Traders & Export Pvt Ltd	4	-	-

	Ajaypal Singh Rathore		29.75	1.00
	Ratan Singh Rathore		717.33	785.99
	S R Rathore		24.21	193.04
	Ratansingh & Bros. (Partnership Firm)		-	-
	ME Project Private Limited		-	511.64
	B.2 RELATED PARTY BALANCE			
S.NO	Particulars		MARCH,2023	MARCH,2022
1	Advances Given Outstanding	4	0.00	0.00
	Coral Venture Pvt Ltd.	4	3.42	3.42
	R & B Exploration & Production Private Limited		-	-
	Motisingh Rathore HUF		14.25	14.25
	ME Project Private Limited		-	-
			-	-
2	Loans Given Outstanding	4	0.00	0.00
	Ajaypal Singh Rathore		0.50	-
	Ratan Singh Rathore		32.35	86.24
	S R Rathore		5.00	23.21
			-	-
3	Investment in Associates/Joint Venture		0.01	0.00
	RBIPPL & LNA JV	3	1.05	(26.06)
	Coastal dredging & R & B Infra Project Pvt Ltd	3	47.32	46.92
	RSJ (JV)	3	465.00	462.75
	Wani - RBIPPL JV	3	(4.82)	14.21
	Rgi - RBIPPL JV	3	(4.73)	14.21

[611700] Notes - Other provisions, contingent liabilities and contingent assets**Disclosure of contingent liabilities [Table]**

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other guarantees given [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 contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Bank guarantees towards bids/tenders/authorities/etc	Bank guarantees towards bids/tenders/authorities/etc
Estimated financial effect of contingent liabilities	3,110.09	2,347	3,110.09	2,260

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	The GST Investigation Wing has blocked the input tax credit	The GST Investigation Wing has blocked the input tax credit
Estimated financial effect of contingent liabilities	0	87

Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 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 other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	7	6.36		7
Total changes in other provisions	7	6.36		7
Other provisions at end of period	19.47	12.47	6.11	19.47
Description of other provisions, others	Refer to child member	Refer to child member		Provision for Audit Fees

Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Other increase decrease in other provisions	6.36	
Total changes in other provisions	6.36	
Other provisions at end of period	12.47	6.11
Description of other provisions, others	Provision for Audit Fees	

Unless otherwise specified, all monetary values are in Lakhs 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]	Textual information (44) [See below]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	The GST Investigation Wing has blocked the input tax credit	The GST Investigation Wing has blocked the input tax credit

Textual information (44)

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

Note: 30 Contingent Liabilities and Commitments (to the extent not provided for):	March 31, 2023	March 31, 2022
Bank guarantees towards bids/tenders/authorities/etc	3,110.09	2,260.31
The GST Investigation Wing has blocked the input tax credit	-	86.87

[610500] Notes - Events after reporting period

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

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share [TextBlock]	Textual information (45) [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 (45)

Disclosure of earnings per share [Text Block]

Note: 28 Calculation of earning per share (EPS)

The numerators and denominators used to calculate basic and diluted EPS are as follows:

Particulars	Units Year ended		
		March 31, 2023	March 31, 2022
Profit attributable to shareholder	(A) Rs	1,378.84	1,159.08
Number of shares	Nos	147.51	147.51
Weighted average number of shares for calculation of Basic EPS	(B) Nos	147.51	147.51
Weighted average number of shares for calculation of Diluted EPS	(C) Nos	147.51	147.51
Nominal value of shares	Rs	10.00	10.00
Basic EPS		9.35	7.86
Diluted EPS		9.35	7.86

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Lakhs 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