

**Roots Multi Clean Limited**  
Consolidated Financial Statements for period 01/04/2022 to 31/03/2023

**[400100] Disclosure of general information about company**

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Name of company	Roots Multi Clean Limited	
Corporate identity number	U36999TZ1992PLC003662	
Permanent account number of entity	AABCR0315F	
Address of registered office of company	R.K.G INDUSTRIAL E S T A T E , GANAPATHY, COIMBATORE - 6 4 1 006	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 1,119	
Whether company has published sustainability report for the financial Year	No	
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	

**[400200] Disclosures - Auditors report**

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Statutory Auditor
	<b>01/04/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Subramaniam Vasudev and Co.,
Name of auditor signing report	R VASUDEV RAMACHANDRA RAO
Firms registration number of audit firm	004110S
Membership number of auditor	018342
Address of auditors	SAUBHAGYA, 168, Second Agraharam, Salem -  636 001
Permanent account number of auditor or auditor's firm	AABFS9511K
SRN of form ADT-1	C24702698
Date of signing audit report by auditors	29/06/2023
Date of signing of balance sheet by auditors	29/06/2023

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

	<b>01/04/2022 to 31/03/2023</b>
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 The Members of ROOTS MULTICLEAN LTD.,

Report on the Audit of the Consolidated Financial Statements

#### Opinion

We have audited the accompanying consolidated financial statements of ROOTS MULTICLEAN LTD., ("the Holding Company") and its subsidiary (the Holding Company and its subsidiaries 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), the Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31st March 2023, and their consolidated profit, their consolidated total comprehensive income, their consolidated cash flows for the year ended on that date.

#### Basis for Opinion

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

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

The Holding Company's Board of Directors is responsible for the other information. The other information comprises the Director's report and its annexures, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

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, compare with the financial statements of the subsidiary audited by the other auditors, to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiary is traced from their financial statements audited by the other auditors.

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

#### Management's Responsibility for the Consolidated Financial Statements

The Holding 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 consolidated financial position, consolidated financial performance including other comprehensive income, consolidated cash flows of the Group in accordance with the Accounting Standards and other accounting principles generally accepted in India. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the

Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation

and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate or cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

#### Auditor's Responsibility for the Audit of the Consolidated Financial Statements

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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has internal financial controls with reference to financial statements 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 the 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 ability of the Group 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 Group 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.

Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. 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 of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors 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

We did not audit the financial statements of the wholly owned subsidiary, whose financial statements reflects total assets of Rs.39.66 crore as at 31st March, 2023, total revenues of Rs.63.86 crore and net cash outflows amounting to Rs. 1.51 crore for the year ended on that date, as considered in the financial statements. These financial statements have been audited and have been certified and furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosure included in respect of the subsidiary and our report in terms of subsection (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the audited figures certified by the management.

Our opinion on the consolidated financial statements above and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the audited financial statements certified by the Management.

#### Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, based on our audit and on the consideration of the audited financial statements of the wholly owned subsidiary referred to in the other matters paragraph we report, to the extent applicable that:

- a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.
- 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, returns and the reports of the other auditors.
- c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, 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 Accounting standards specified under Section 133 of the Act.
- e) On the basis of the written representations received from the directors of the Holding Company as on 31st March, 2023 taken on record by the Board of Directors of the company none of the directors of the Holding company, incorporated in India are disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) The financial results of one subsidiary, incorporated in this consolidated statements is a company incorporated outside India. Hence provisions of section 143(3)(i) of the Companies Act, 2013 are not applicable.
- 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 Holding Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditors on separate financial statements as also the other financial information of the subsidiary, as noted in the 'Other matter' paragraph:
- i) The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group.
- ii) The Group, did not have any material foreseeable losses on long-term contracts including derivative contracts.
- iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company.
- iv) a) The respective managements of the Holding Company and its subsidiary which is a company incorporated outside India whose financial statements have been audited under the Act have represented to us and the other auditors of such subsidiary 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 Group to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b) The respective managements of the Holding Company and its subsidiary which is a company incorporated outside India whose financial

statements have been audited under the Act have represented to us and the other auditors of such subsidiary that, to the best of its knowledge and belief, no funds have been received by the Group from any person or entity, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Group shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances performed by us and that performed by the auditors of the subsidiary which is a company incorporated outside India whose financial statements have been audited under the Act, nothing has come to our or other auditor’s notice that has caused us or the other auditors to believe that the representations under sub-clause (a) and (b) contain any material misstatement;

v) The final dividend paid by the Holding Company during the year in respect of the same declared for the previous year is in accordance with section 123 of the Act to the extent it applies to payment of dividend. The Board of Directors of the Holding Company have proposed final dividend for the year which is subject to the approval of the members of the company at the ensuing Annual General Meeting. The dividend proposed is in accordance with section 123 of the Act to the extent it applies to declaration of dividend.

vi) As proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the Company only with effect from 1 April 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is not applicable.

For Subramaniam Vasudev and Co.,

Chartered Accountants Firm No: 004110S

(R. Vasudev)

Place: Chennai

Partner

Date: 29.06.2023

Membership No. 018342

(UDIN: 23018342BHACVY7514)

**[100100] 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]			
Equity and liabilities [Abstract]			
Shareholders' funds [Abstract]			
Share capital	200	200	200
Reserves and surplus	23,531.63	19,805.25	
Total shareholders' funds	23,731.63	20,005.25	
Share application money pending allotment	0	0	
Minority interest	0	0	
Non-current liabilities [Abstract]			
Long-term borrowings	(A) 329.28	916.82	
Deferred tax liabilities (net)	(B) 432.56	355.27	
Other long-term liabilities	0	0	
Long-term provisions	0	0	
Total non-current liabilities	761.84	1,272.09	
Current liabilities [Abstract]			
Short-term borrowings	(C) 5,945.48	4,452.7	
Trade payables	(D) 3,000.17	3,976.61	
Other current liabilities	(E) 1,738.75	1,412.16	
Short-term provisions	(F) 2,949.74	2,155.56	
Total current liabilities	13,634.14	11,997.03	
Total equity and liabilities	38,127.61	33,274.37	
Assets [Abstract]			
Non-current assets [Abstract]			
Fixed assets [Abstract]			
Tangible assets	10,610.92	10,048.66	9,651.48
Intangible assets	286.57	358.45	430.98
Tangible assets capital work-in-progress	376.94	617.01	
Total fixed assets	11,274.43	11,024.12	
Non-current investments	(G) 3,077.66	77.66	
Long-term loans and advances	(H) 50.63	(I) 48.05	
Total non-current assets	14,402.72	11,149.83	
Current assets [Abstract]			
Current investments	0	0	
Inventories	(J) 12,447.31	10,326.96	
Trade receivables	(K) 7,695.22	7,147.48	
Cash and bank balances	(L) 258.77	1,444.83	
Short-term loans and advances	(M) 3,271.46	3,148.25	
Other current assets	(N) 52.13	57.02	
Total current assets	23,724.89	22,124.54	
Total assets	38,127.61	33,274.37	



**Footnotes**

(A)

	(Rs. In Lakhs)	
3. LONG TERM BORROWINGS	31.03.2023	31.03.2022
Secured		
Term Loans from Bank	329.28	916.82
Total	329.28	916.82

(B)

4.DEFERRED TAX LIABILITIES (NET)		(Rs. In Lakhs)		
Particulars	Opening Balance 01.04.2022	Added During the year	Reversed during the year	Closing Balance 31.03.2023
(a) Deferred Tax Assets				
Depreciation - Excess claimed in the Books	-	-	-	-
Other Expenses - Disallowance under tax laws	-	-	-	-
Total	-	-	-	-
(b) Deferred Tax Liability				
Depreciation - Excess claimed in the IT - A	1,411.58	340.41	-	1,751.99
Other Expenses - Deferred Revenue - B	-	(33.32)	-	(33.32)
TOTAL - ( A + B )	1,411.58	307.09	-	1,718.67
Net Deferred Tax Liability	355.27	-	-	432.56
Less: Opening Deferred Tax Liability	299.78	-	-	355.27
Net Deferred Tax Debited / (Credited) to Statement of P & L	-	77.29	-	-

(C)

Particulars	31.03.2023	31.03.2022

5. SHORT TERM BORROWINGS SECURED		
(a) Working Capital Loans - from Banks	5,357.75	3,769.86
(b) Current maturities of Long term Borrowings - from Banks	587.73	682.84
Total	5,945.48	4,452.70

(D)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022
6. TRADE PAYABLES		
1. Total outstanding Dues of Micro and Small Enterprises (Refer Note below)	649.68	1,013.77
2. Total outstanding Dues Other than Micro & Small Enterprises	2,350.49	2,962.84
Total	3,000.17	3,976.61

(E)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022
7. OTHER CURRENT LIABILITIES		
1. Unclaimed dividend	3.39	3.55
2. Creditors for Capital Expenditure	174.54	104.45
3. GST Payable	603.33	597.39
4. TDS payable	66.32	69.29
5. Advance from Customers and Others	891.17	637.48
Total	1,738.75	1,412.16

(F)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022

8. SHORT TERM PROVISIONS		
1. Provision for Salaries,Wages,Bonus & Other Employee benefits	1,877.52	1,286.67
2. Income Tax Provisions (Net)	671.59	435.23
3. Provision for Warranties	138.56	96.97
4. Provision for Expenses	262.07	336.69
Total	2,949.74	2,155.56

(G)

No. of Shares	Particulars	31.03.2023	31.03.2022
1,73,000	Equity shares of Rs. 10 each fully paid-up in Roots Precision Products Pvt. Ltd.,	17.30	17.30
1,34,127	Equity shares of Rs. 10 each fully paid-up in Roots Cast Pvt. Ltd	60.36	60.36
1,33,330	Equity shares of Rs. 10 each fully paid-up in Roots Industries India Private Ltd (Formerly known as Roots Industries India Ltd)	3,000.00	-
	Total	3,077.66	77.66
	Aggregate amount of unquoted Investments	3,077.66	77.66

(H)

Rs. In Lakhs

Long Term Loans and Advances: 16.93

Other Non Current Assets: 33.70

11. Long Term Loans and Advances (Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022
1. Capital Advances	16.93	18.42
Total	16.93	18.42

(Rs. In Lakhs)

Particulars	31.03.2023	31.03.2022
<b>12. OTHER NON-CURRENT ASSETS</b>		
Deposits - EB, Sales Tax and Telephone	33.70	29.63
<b>Total</b>	<b>33.70</b>	<b>29.63</b>

(I)

Rs. In Lakhs

Long Term Loans and Advances: 18.42

Other Non Current Assets: 29.63

(J)

	(Rs. In Lakhs)	
Particulars	31.03.2023	31.03.2022
<b>13. INVENTORIES</b>		
(As certified by the Management)		
1. Raw materials, Boughtout & Components	7,690.93	6,022.60
2. Goods in transit-Raw Materials	222.96	13.89
3. Work in Progress	1,262.34	621.39
4. Finished Goods	1,724.61	2,201.73
5. Stock-in-Trade	1,339.33	1,381.33
6. Packing Materials	54.75	55.53
7. Consumables and Stores	152.39	30.49
<b>Total</b>	<b>12,447.31</b>	<b>10,326.96</b>

Valuation of Inventory:

- i. Raw Materials and Boughtout components have been valued at cost or at net realisable value whichever is lower.
- ii. In house fabricated components and work in progress have been valued at Raw Material Cost and in house activity cost / outside job order charges wherever applicable.
- iii. Finished Goods are valued at lower of cost or net realisable Value.
- iv. Cost of inventories is generally calculated on yearly moving weighted average basis.

(K)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022
<b>14. Trade Receivables</b>		
Trade Receivable		
- Considered Good	7,695.22	7,147.48
- Considered Doubtful	280.18	230.38
	7,975.40	7,377.86
Less: Provision for Doubtful Debts	(280.18)	(230.38)
<b>Total</b>	<b>7,695.22</b>	<b>7,147.48</b>

(L)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022
<b>15. CASH AND BANK BALANCES</b>		
1. Cash on hand	14.00	13.60
2. Balance with Banks*	70.11	208.22
3. Deposit with Banks - Fixed Deposits	-	1,029.35
- Held as Margin Money against Bank Guarantees	174.66	193.66
<b>Total</b>	<b>258.77</b>	<b>1,444.83</b>
* Balance with banks includes unpaid dividend account	3.39	3.55

(M)

(Rs. In Lakhs)		
Particulars	31.03.2023	31.03.2022

16. SHORT TERM LOANS AND ADVANCES

(Unsecured considered good)

1. Prepaid Expenses	78.46	80.33
2. GST Advances & TDS Receivables	1,081.68	1,219.06
3. Advances to Suppliers including deposits with suppliers	2,111.32	1,848.86
Total	3,271.46	3,148.25

(N)

(Rs. In Lakhs)

Particulars	31.03.2023	31.03.2022
17. OTHER CURRENT ASSETS		
(Unsecured considered good)		
1. Interest Receivables	33.08	9.86
2. Export Incentive Receivables including MEIS & RoDTEP Scrips in hand	16.56	44.67
3. Export IGST Rebate Receivable	2.49	2.49
Total	52.13	57.02

**[100400] 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 extraordinary items and tax	5,045.38	3,556.33	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	597.34	360.91	
Adjustments for depreciation and amortisation expense	928.08	889.85	
Adjustments for unrealised foreign exchange losses gains	153.26	47.11	
Adjustments for dividend income	5.73	1.73	
Other adjustments for non-cash items	-2.63	-14.86	
Total adjustments to profit (loss)	1,670.32	1,281.28	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-2,120.35	-2,807.41	
Adjustments for decrease (increase) in trade receivables	-547.74	1,407.32	
Adjustments for decrease (increase) in other current assets	4.89	-23.31	
Adjustments for increase (decrease) in trade payables	-976.44	1,150.25	
Adjustments for increase (decrease) in other current liabilities	326.59	202.51	
Adjustments for provisions	794.18	-76.2	
Total adjustments for working capital	-2,518.87	-146.84	
Total adjustments for reconcile profit (loss)	-848.55	1,134.44	
Net cash flows from (used in) operations	4,196.83	4,690.77	
Dividends received	0	0	
Interest received	-16.66	-36.68	
Income taxes paid (refund)	1,334.97	931.94	
Other inflows (outflows) of cash	(A) -117.37	(B) -788.46	
Net cash flows from (used in) operating activities before extraordinary items	2,727.83	2,933.69	
Net cash flows from (used in) operating activities	2,727.83	2,933.69	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	3,000	0	
Other cash receipts from sales of equity or debt instruments of other entities	0	0	
Proceeds from sales of tangible assets	11.19	35.89	
Purchase of tangible assets	1,186.95	1,273.15	
Proceeds from sales of intangible assets	0	0	
Purchase of intangible assets	0	0	
Cash receipts from repayment of advances and loans made to other parties	1.49	32.19	
Dividends received	5.73	1.73	
Interest received	16.66	36.68	
Other inflows (outflows) of cash	(C) -9.91	(D) 15.64	
Net cash flows from (used in) investing activities before extraordinary items	-4,161.79	-1,151.02	
Net cash flows from (used in) investing activities	-4,161.79	-1,151.02	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	905.24	-756.5	
Repayments of borrowings	0	0	
Dividends paid	60	60	
Interest paid	597.34	360.91	
Other inflows (outflows) of cash	0	0	
Net cash flows from (used in) financing activities before extraordinary items	247.9	-1,177.41	
Net cash flows from (used in) financing activities	247.9	-1,177.41	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-1,186.06	605.26	
Net increase (decrease) in cash and cash equivalents	-1,186.06	605.26	
Cash and cash equivalents cash flow statement at end of period	258.77	1,444.83	839.57

**Footnotes**

(A)

Rs. In Lakhs

Agricultural Income (net): Rs. 5.84

(Increase)/ Decrease in Short-Term Loans and Advances: (123.21)

(B)

Rs. In Lakhs

Agricultural Income (net): Rs. 3.00

(Increase)/ Decrease in Short-Term Loans and Advances: (791.46)

(C)

Rs. In Lakhs

(Increase)/ Decrease Other Non- Current Assets: (4.07)

Agricultural Income (Net): (5.84)

(D)

Rs. In Lakhs

(Increase)/ Decrease Other Non- Current Assets: 18.64

Agricultural Income (Net): 3.00

**[200100] Notes - Share capital**

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

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares
Name of shareholder	Hako GMBH	Hako GMBH	Roots Industries India Private Limited	Roots Industries India Private Limited
CIN of shareholder			U02520TZ1990PTC002987	U02520TZ1990PTC002987
PAN of shareholder			AABCR0314E	AABCR0314E
Country of incorporation or residence of shareholder	GERMANY	GERMANY	INDIA	INDIA
Number of shares held in company	[shares] 5,20,000	[shares] 5,20,000	[shares] 3,60,000	[shares] 3,60,000
Percentage of shareholding in company	26.00%	26.00%	18.00%	18.00%



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

..(2)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [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
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	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares
Name of shareholder	R Varun Karthikeyan	R Varun Karthikeyan	K Ramasamy	K Ramasamy
PAN of shareholder	AKQPK8976M	AKQPK8976M	ABUPR0582R	ABUPR0582R
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 3,58,260	[shares] 3,57,960	[shares] 2,34,900	[shares] 2,34,900
Percentage of shareholding in company	17.91%	17.90%	11.75%	11.75%

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 5 [Member]		Shareholder 6 [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
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	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares	Fully paid Equity Shares
Name of shareholder	Roots Auto Products Private Limited	Roots Auto Products Private Limited	R Yohanayaki	R Yohanayaki
CIN of shareholder	U34300TZ1984PTC001458	U34300TZ1984PTC001458		
PAN of shareholder	AABCR0313D	AABCR0313D	AAGPY1679K	AAGPY1679K
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,50,000	[shares] 1,50,000	[shares] 1,00,400	[shares] 1,00,400
Percentage of shareholding in company	7.50%	7.50%	5.02%	5.02%

**Disclosure of classes of share capital [Table]**

..(1)

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

Classes of share capital [Axis]	Share capital [Member]			Equity shares [Member]
	01/04/2022 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 share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares authorised	200	200		200
Number of shares issued	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares issued	200	200		200
Number of shares subscribed and fully paid	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares subscribed and fully paid	200	200		200
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] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Total value of shares subscribed	200	200		200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,000	[shares] 20,00,000		[shares] 20,00,000
Value of shares called	200	200		200
Value of shares paid-up	200	200		200
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 20,00,000	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0

Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of issue allotted for contracts without payment received in cash 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 employee stock option plan issued during period	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Share capital at end of period	200	200	200	200
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
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

**Disclosure of classes of share capital [Table]**

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Type of share			Fully Paid Equity Shares	Fully Paid Equity Shares
Number of shares authorised	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares authorised	200		200	200
Number of shares issued	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares issued	200		200	200
Number of shares subscribed and fully paid	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares subscribed and fully paid	200		200	200
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] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Total value of shares subscribed	200		200	200
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 20,00,000		[shares] 20,00,000	[shares] 20,00,000
Value of shares called	200		200	200
Value of shares paid-up	200		200	200
Par value per share			[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called			[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0		[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0		[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0		[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0		[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0		[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0		[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0		[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 20,00,000	[shares] 20,00,000	[shares] 20,00,000	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0		0	0
Amount of bonus issue during period	0		0	0
Amount of rights issue during period	0		0	0

Amount of private placement issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other private placement issue during period	0		0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0		0	0
Amount of other preferential allotment issue during period	0		0	0
Amount of issue allotted for contracts without payment received in cash 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 employee stock option plan issued during period	0		0	0
Amount of other issue arising out of conversion of securities during period	0		0	0
Total aggregate amount of increase in share capital during period	0		0	0
Total increase (decrease) in share capital	0		0	0
Share capital at end of period	200	200	200	200
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
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

**Disclosure of classes of share capital [Table]**

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]
	31/03/2021
Disclosure of classes of share capital [Abstract]	
Disclosure of classes of share capital [LineItems]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 20,00,000
Reconciliation of value of shares outstanding [Abstract]	
Share capital at end of period	200

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (2) [See below]	Refer Notes
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 (2)

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

Particulars	(Rs. in Lakhs)	
	31.03.2023	31.03.2022
<b>1. SHARE CAPITAL</b>		
Authorised Share Capital (20,00,000 Equity Shares of Rs.10/- each)	200.00	200.00
Issued, Subscribed & Fully Paid up Capital 20,00,000 Equity Shares of Rs.10/- each fully paid up	200.00	200.00
<b>1.1 Reconciliation of the Number of shares</b>	Nos.	Nos.
Equity shares at the beginning of the year outstanding		
Add : Issued during the Year	-	-
	20,00,000	20,00,000
Less : Buy back during the year	-	-
Equity Shares at the end of the year	20,00,000	20,00,000

**[200200] Notes - Reserves and surplus**
**Statement of changes in reserves [Table]**

..(1)

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

Components of reserves [Axis]	Reserves [Member]			Other reserves [Member]
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	3,633.12	2,568.9		0
Other additions to reserves	2,500	2,000		2,500
Total additions to reserves	6,133.12	4,568.9		2,500
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	60	60		0
Total final dividend appropriation	60	60		0
Total dividend appropriation	60	60		0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0	0		0
Preferred dividend tax appropriation	0	0		0
Total dividend tax appropriation	0	0		0
Other appropriations	-153.26	-47.11		0
Transfer to general reserve	2,500	2,000		0
Total appropriations for dividend, dividend tax and general reserve	2,406.74	2,012.89		0
Total changes in reserves	3,726.38	2,556.01		2,500
Reserves at end of period	23,531.63	19,805.25	17,249.24	19,522.91

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

..(2)

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

Components of reserves [Axis]	Other reserves [Member]		General reserve [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
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0		0	0
Other additions to reserves	2,000		2,500	2,000
Total additions to reserves	2,000		2,500	2,000
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation	0		0	0
Preferred dividend tax appropriation	0		0	0
Total dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to general reserve	0		0	0
Total appropriations for dividend, dividend tax and general reserve	0		0	0
Total changes in reserves	2,000		2,500	2,000
Reserves at end of period	17,022.91	15,022.91	19,522.91	17,022.91

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

..(3)

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

Components of reserves [Axis]	General reserve [Member]	Surplus [Member]		
		01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		3,633.12	2,568.9	
Other additions to reserves		0	0	
Total additions to reserves		3,633.12	2,568.9	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Final dividend appropriation [Abstract]				
Final equity dividend appropriation		60	60	
Total final dividend appropriation		60	60	
Total dividend appropriation		60	60	
Dividend tax appropriation [Abstract]				
Equity dividend tax appropriation		0	0	
Preferred dividend tax appropriation		0	0	
Total dividend tax appropriation		0	0	
Other appropriations		-153.26	-47.11	
Transfer to general reserve		2,500	2,000	
Total appropriations for dividend, dividend tax and general reserve		2,406.74	2,012.89	
Total changes in reserves		1,226.38	556.01	
Reserves at end of period	15,022.91	4,008.72	2,782.34	2,226.33

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 reserves explanatory [TextBlock]	Textual information (3) [See below]	Refer Notes
Aggregate amount set aside or proposed to be set aside, to reserve	2,500	2,000



## Textual information (3)

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

Particulars	(Rs. In Lakhs)			
	31.03.2023	31.03.2022		
<b>2. RESERVES AND SURPLUS</b>				
<b>a. General Reserve</b>				
Opening Balance	17,022.91	15,022.91		
Add : Transfer from Statement of Profit and Loss	2,500.00	19,522.91	2,000.00	17,022.91
<b>b. Surplus in Statement of Profit and Loss</b>				
Opening Balance	2,656.27	2,147.37		
Add : Profit for the year	3,633.12	2,568.90		
Less : Appropriations:				
Equity dividend Paid*	(60.00)	(60.00)		
Transferred to General Reserve	(2,500.00)	(2,000.00)		
Net Balance		3,729.39		2,656.27
<b>c. Forex Translation Reserve:</b>				
Opening Balance	126.07	78.96		
Current Year	153.26	47.11		
		279.33		126.07
Total (a+b+c)		23,531.63		19,805.25

## [200300] Notes - Borrowings

**Classification of borrowings [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	329.28	916.82	0	0
Nature of security [Abstract]				
Nature of security	Fully Secured	Fully Secured		

**Classification of borrowings [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	329.28	916.82	0	0
Nature of security [Abstract]				
Nature of security	Secured against first charge on Car Purchased out of the Auto Loan	Secured against first charge on Car Purchased out of the Auto Loan		

**Classification of borrowings [Table]**

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	329.28	916.82	329.28	916.82
Nature of security [Abstract]				
Nature of security	Secured against first charge on Car Purchased out of the Auto Loan	Secured against first charge on Car Purchased out of the Auto Loan	Secured against first charge on Car Purchased out of the Auto Loan	Secured against first charge on Car Purchased out of the Auto Loan

**Classification of borrowings [Table]**

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured 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 [LineItems]				
Borrowings	0	0	0	0

**Classification of borrowings [Table]**

..(5)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Loans taken for fixed assets [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	0	0
Nature of security [Abstract]				
Nature of security	Secured against first charge onCar Purchased out of the Auto Loan	Secured against first charge onCar Purchased out of the Auto Loan	Secured against first charge onCar Purchased out of the Auto Loan	Secured against first charge onCar Purchased out of the Auto Loan

**Classification of borrowings [Table]**

..(6)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of borrowings [Axis]	Loans taken for vehicles [Member]		Borrowings [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	0	5,945.48	4,452.7
Nature of security [Abstract]				
Nature of security	Secured against first charge onCar Purchased out of the Auto Loan	Secured against first charge onCar Purchased out of the Auto Loan	Secured against First Paripassu Charge on Current Assets and Fixed Assets excluding Fixed Assets charged to Term Lenders of the Company	Secured against First Paripassu Charge on Current Assets and Fixed Assets excluding Fixed Assets charged to Term Lenders of the Company

**Classification of borrowings [Table]**

..(7)

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

Classification based on time period [Axis]	Short-term [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	5,945.48	4,452.7
Nature of security [Abstract]		
Nature of security	Secured against First Paripassu Charge on Current Assets and Fixed Assets excluding Fixed Assets charged to Term Lenders of the Company	Secured against First Paripassu Charge on Current Assets and Fixed Assets excluding Fixed Assets charged to Term Lenders of the 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
Disclosure of notes on borrowings explanatory [TextBlock]	Refer Notes	Refer Notes

**[201000] Notes - Tangible assets**
**Disclosure of tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [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	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,398.42	1,265.55		1,398.42	1,265.55	
Depreciation tangible assets	-829.52	-771.15				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	8.56	21.03		144.5	94.2	
Total disposals tangible assets	8.56	21.03		144.5	94.2	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.92	-76.19		0	0	
Total other adjustments tangible assets	1.92	-76.19		0	0	
Total changes in tangible assets	562.26	397.18		1,253.92	1,171.35	
Tangible assets at end of period	10,610.92	10,048.66	9,651.48	17,857.92	16,604	15,432.65

**Disclosure of tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]			Assets given under operating lease [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	829.52	771.15		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	135.94	73.17		5.97	0	
Total disposals tangible assets	135.94	73.17		5.97	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-1.92	76.19		0	0	
Total other adjustments tangible assets	-1.92	76.19		0	0	
Total changes in tangible assets	691.66	774.17		-5.97	0	
Tangible assets at end of period	7,247	6,555.34	5,781.17	0	5.97	5.97

**Disclosure of tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Assets given under operating lease [Member]					
Sub classes of tangible assets [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	119.46	0		113.49	0	
Total disposals tangible assets	119.46	0		113.49	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-119.46	0		-113.49	0	
Tangible assets at end of period	9.51	128.97	128.97	9.51	123	123

**Disclosure of tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,398.42	1,265.55		1,398.42	1,265.55	
Depreciation tangible assets	-829.52	-771.15				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	2.59	21.03		25.04	94.2	
Total disposals tangible assets	2.59	21.03		25.04	94.2	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	1.92	-76.19		0	0	
Total other adjustments tangible assets	1.92	-76.19		0	0	
Total changes in tangible assets	568.23	397.18		1,373.38	1,171.35	
Tangible assets at end of period	10,610.92	10,042.69	9,645.51	17,848.41	16,475.03	15,303.68

**Disclosure of tangible assets [Table]**

..(5)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Land [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				0	0	
Depreciation tangible assets	829.52	771.15		0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	22.45	73.17		0	0	
Total disposals tangible assets	22.45	73.17		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-1.92	76.19		0	0	
Total other adjustments tangible assets	-1.92	76.19		0	0	
Total changes in tangible assets	805.15	774.17		0	0	
Tangible assets at end of period	7,237.49	6,432.34	5,658.17	1,086.21	1,086.21	1,086.21

**Disclosure of tangible assets [Table]**

..(6)

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

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0				
Depreciation tangible assets				0	0	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	0	0		0	0	
Tangible assets at end of period	1,086.21	1,086.21	1,086.21	0	0	0

**Disclosure of tangible assets [Table]**

..(7)

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

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	725.15	640.69		725.15	640.69	
Depreciation tangible assets	-189.04	-166.42				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	536.11	474.27		725.15	640.69	
Tangible assets at end of period	5,743.37	5,207.26	4,732.99	6,641.22	5,916.07	5,275.38

**Disclosure of tangible assets [Table]**

..(8)

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

Classes of tangible assets [Axis]	Buildings [Member]			Factory building [Member]		
	Owned assets [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				725.15	640.69	
Depreciation tangible assets	189.04	166.42		-189.04	-166.42	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	189.04	166.42		536.11	474.27	
Tangible assets at end of period	897.85	708.81	542.39	5,743.37	5,207.26	4,732.99

**Disclosure of tangible assets [Table]**

..(9)

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

Classes of tangible assets [Axis]	Factory building [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	725.15	640.69				
Depreciation tangible assets				189.04	166.42	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	725.15	640.69		189.04	166.42	
Tangible assets at end of period	6,641.22	5,916.07	5,275.38	897.85	708.81	542.39



**Disclosure of tangible assets [Table]**

..(10)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Assets given under operating lease [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	5.97	0		119.46	0	
Total disposals tangible assets	5.97	0		119.46	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-5.97	0		-119.46	0	
Tangible assets at end of period	0	5.97	5.97	9.51	128.97	128.97

**Disclosure of tangible assets [Table]**

..(11)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
	Assets given under operating lease [Member]			Owned assets [Member]		
Sub classes of tangible assets [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				321.34	404.24	
Depreciation tangible assets	0	0		-424.24	-407.6	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.49	0		0.44	0.57	
Total disposals tangible assets	113.49	0		0.44	0.57	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		1.78	-76.46	
Total other adjustments tangible assets	0	0		1.78	-76.46	
Total changes in tangible assets	-113.49	0		-101.56	-80.39	
Tangible assets at end of period	9.51	123	123	2,676.61	2,778.17	2,858.56

**Disclosure of tangible assets [Table]**

..(12)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	321.34	404.24				
Depreciation tangible assets				424.24	407.6	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	8.7	1.74		8.26	1.17	
Total disposals tangible assets	8.7	1.74		8.26	1.17	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		-1.78	76.46	
Total other adjustments tangible assets	0	0		-1.78	76.46	
Total changes in tangible assets	312.64	402.5		414.2	482.89	
Tangible assets at end of period	7,314.01	7,001.37	6,598.87	4,637.4	4,223.2	3,740.31

**Disclosure of tangible assets [Table]**

..(13)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
Sub classes of tangible assets [Axis]	Assets given under operating lease [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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0		0	0	
Depreciation tangible assets	0	0				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	5.97	0		119.46	0	
Total disposals tangible assets	5.97	0		119.46	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	-5.97	0		-119.46	0	
Tangible assets at end of period	0	5.97	5.97	9.51	128.97	128.97

**Disclosure of tangible assets [Table]**

..(14)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Assets given under operating lease [Member]			Owned assets [Member]		
	Accumulated depreciation and impairment [Member]			Carrying amount [Member]		
Sub classes of tangible assets [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	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				321.34	404.24	
Depreciation tangible assets	0	0		-424.24	-407.6	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.49	0		0.44	0.57	
Total disposals tangible assets	113.49	0		0.44	0.57	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		1.78	-76.46	
Total other adjustments tangible assets	0	0		1.78	-76.46	
Total changes in tangible assets	-113.49	0		-101.56	-80.39	
Tangible assets at end of period	9.51	123	123	2,676.61	2,778.17	2,858.56

**Disclosure of tangible assets [Table]**

..(15)

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

Classes of tangible assets [Axis]	Factory equipments [Member]					
	Owned assets [Member]					
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]		
Sub classes of tangible assets [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	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	321.34	404.24				
Depreciation tangible assets				424.24	407.6	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	8.7	1.74		8.26	1.17	
Total disposals tangible assets	8.7	1.74		8.26	1.17	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		-1.78	76.46	
Total other adjustments tangible assets	0	0		-1.78	76.46	
Total changes in tangible assets	312.64	402.5		414.2	482.89	
Tangible assets at end of period	7,314.01	7,001.37	6,598.87	4,637.4	4,223.2	3,740.31

**Disclosure of tangible assets [Table]**

..(16)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	37.9	22.56		37.9	22.56	
Depreciation tangible assets	-22.5	-19.33				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0.22	0.23		0	0	
Total other adjustments tangible assets	0.22	0.23		0	0	
Total changes in tangible assets	15.62	3.46		37.9	22.56	
Tangible assets at end of period	114.47	98.85	95.39	334.91	297.01	274.45

**Disclosure of tangible assets [Table]**

..(17)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				209.37	135.1	
Depreciation tangible assets	22.5	19.33		-138.57	-123.52	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		1.9	20.46	
Total disposals tangible assets	0	0		1.9	20.46	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.22	-0.23		-0.07	0	
Total other adjustments tangible assets	-0.22	-0.23		-0.07	0	
Total changes in tangible assets	22.28	19.1		68.83	-8.88	
Tangible assets at end of period	220.44	198.16	179.06	737.38	668.55	677.43

**Disclosure of tangible assets [Table]**

..(18)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	209.37	135.1				
Depreciation tangible assets				138.57	123.52	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	11.45	92.46		9.55	72	
Total disposals tangible assets	11.45	92.46		9.55	72	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0.07	0	
Total other adjustments tangible assets	0	0		0.07	0	
Total changes in tangible assets	197.92	42.64		129.09	51.52	
Tangible assets at end of period	1,452.65	1,254.73	1,212.09	715.27	586.18	534.66

**Disclosure of tangible assets [Table]**

..(19)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	209.37	135.1		209.37	135.1	
Depreciation tangible assets	-138.57	-123.52				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	1.9	20.46		11.45	92.46	
Total disposals tangible assets	1.9	20.46		11.45	92.46	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.07	0		0	0	
Total other adjustments tangible assets	-0.07	0		0	0	
Total changes in tangible assets	68.83	-8.88		197.92	42.64	
Tangible assets at end of period	737.38	668.55	677.43	1,452.65	1,254.73	1,212.09

**Disclosure of tangible assets [Table]**

..(20)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets				39.78	39.13	
Depreciation tangible assets	138.57	123.52		-22.1	-17.2	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	9.55	72		0.25	0	
Total disposals tangible assets	9.55	72		0.25	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0.07	0		0	0	
Total other adjustments tangible assets	0.07	0		0	0	
Total changes in tangible assets	129.09	51.52		17.43	21.93	
Tangible assets at end of period	715.27	586.18	534.66	146.33	128.9	106.97

**Disclosure of tangible assets [Table]**

..(21)

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

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	39.78	39.13				
Depreciation tangible assets				22.1	17.2	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	4.89	0		4.64	0	
Total disposals tangible assets	4.89	0		4.64	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0		0	0	
Total other adjustments tangible assets	0	0		0	0	
Total changes in tangible assets	34.89	39.13		17.46	17.2	
Tangible assets at end of period	314.42	279.53	240.4	168.09	150.63	133.43

**Disclosure of tangible assets [Table]**

..(22)

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

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	64.88	23.83		64.88	23.83	
Depreciation tangible assets	-33.07	-37.08				
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0		0	0	
Total disposals tangible assets	0	0		0	0	
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	-0.01	0.04		0	0	
Total other adjustments tangible assets	-0.01	0.04		0	0	
Total changes in tangible assets	31.8	-13.21		64.88	23.83	
Tangible assets at end of period	106.55	74.75	87.96	704.99	640.11	616.28

**Disclosure of tangible assets [Table]**

..(23)

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

Classes of tangible assets [Axis]	Computer equipments [Member]		
	Owned assets [Member]		
Sub classes of tangible assets [Axis]	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
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Depreciation tangible assets	33.07	37.08	
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	
Total disposals tangible assets	0	0	
Other adjustments tangible assets [Abstract]			
Other adjustments tangible assets, others	0.01	-0.04	
Total other adjustments tangible assets	0.01	-0.04	
Total changes in tangible assets	33.08	37.04	
Tangible assets at end of period	598.44	565.36	528.32

**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]				Land [Member]	
	Assets given under operating lease [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	NA	NA
Useful lives or depreciation rates tangible assets	Leased Equipments - Over a period of 3 years	Leased Equipments - Over a period of 3 years	Textual information [See below] (4)	Textual information [See below] (5)	NA	NA

**Disclosure of additional information tangible assets [Table]**

..(2)

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

Classes of tangible assets [Axis]	Buildings [Member]		Factory building [Member]		Plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]		Assets given under operating lease [Member]	
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013

**Disclosure of additional information tangible assets [Table]**

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Factory equipments [Member]			
	Owned assets [Member]		Assets given under operating lease [Member]		Owned assets [Member]	
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013

**Disclosure of additional information tangible assets [Table]**

..(4)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]		Motor vehicles [Member]	
	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [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	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013



**Disclosure of additional information tangible assets [Table]**

..(5)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned 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 tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	SLM	SLM	SLM	SLM
Useful lives or depreciation rates tangible assets	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013

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 tangible assets explanatory [TextBlock]	Textual information (6) [See below]	Refer Notes

### Textual information (4)

#### Useful lives or depreciation rates tangible assets

Tangible Assets other than land are depreciated on a pro rata basis based on the straight line method over the estimated useful lives of the assets considering the guide lines of part C of Schedule II of the Companies Act, 2013. Based on technical evaluation and assessment of useful lives the estimated useful life of following assets are considered less compared to the life prescribed under part C of the Schedule II of the Companies Act, 2013 and depreciated accordingly. Leased equipments - over a period of 3 years Storage Racks - over a period of 10 years Tools & Dies - over a period of 6 years

### Textual information (5)

#### Useful lives or depreciation rates tangible assets

Tangible Assets other than land are depreciated on a pro rata basis based on the straight line method over the estimated useful lives of the assets considering the guide lines of part C of Schedule II of the Companies Act, 2013. Based on technical evaluation and assessment of useful lives the estimated useful life of following assets are considered less compared to the life prescribed under part C of the Schedule II of the Companies Act, 2013 and depreciated accordingly. Leased equipments - over a period of 3 years Storage Racks - over a period of 10 years Tools & Dies - over a period of 6 years

## Textual information (6)

### Disclosure of notes on tangible assets explanatory [Text Block]

#### D. i) CWIP Ageing Schedule

CWIP	CWIP - 2022-23				
	less than 1 year	1-2 Years	2-3 Years	more than 3 years	Total
Projects in progress (Building under Constructions)	251.97	-	-	-	251.97
Projects in progress (Plant & Machinery - Sewage Plant)	49.99	-	-	-	49.99
Projects in progress (Vehicles)	25.22	-	-	-	25.22
Projects in progress (Computer-Blr Hub)	16.09	-	-	-	16.09
Projects in progress (Genset -Blr Hub)	4.07	-	-	-	4.07
Projects in progress (Office Equipment--Blr Hub)	22.61	-	-	-	22.61
Projects in progress (Storage Racks--Blr Hub)	6.99	-	-	-	6.99
Projects temporarily suspended	-	-	-	-	-
<b>Total</b>	<b>376.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>376.94</b>
CWIP	CWIP - 2021-22				
	less than 1 year	1-2 Years	2-3 Years	more than 3 years	Total
Projects in progress (Building under Constructions)	595.35	-	-	-	595.35
Projects in progress (Machineries Assembly line)	9.29	-	-	-	9.29
Projects in progress (Tools & Dies)	12.37	-	-	-	12.37
Projects temporarily suspended	-	-	-	-	-
<b>Total</b>	<b>617.01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>617.01</b>

ii) CWIP Aging Schedule whose completion is overdue or has exceeded its cost compared to the original plan

		To be completed in			
CWIP	Less than 1 year	1-2 Years	2-3 Year	More than 3 years	
Project 1	NII				
Project 2					

E. The Company has not revalued any of its Property, Plant and Equipment &amp; Intangible Assets during the year.

F. There is no intangible asset under development during the year.

### [201100] Notes - Intangible assets

#### Disclosure of additional information intangible assets [Table]

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]		Other intangible assets [Member]	
	Internally generated intangible assets [Member]		Internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	SLM	SLM	SLM	SLM	SLM	SLM
Description of amortization method used	Over a period of 5 years	Over a period of 5 years	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013	As per Companies Act 2013

#### Disclosure of additional information intangible assets [Table]

..(2)

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

Classes of intangible assets [Axis]	Know-how [Member]	
	Internally generated intangible assets [Member]	
Sub classes of intangible assets [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	SLM	SLM
Description of amortization method used	Over a period of 5 years	Over a period of 5 years

**Disclosure of intangible assets [Table]**

..(1)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Sub classes of intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]		
Carrying amount accumulated amortization and impairment 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	14.19	39.14		14.19	39.14	
Total additions to intangible assets	14.19	39.14		14.19	39.14	
Amortization intangible assets	-98.56	-118.7				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	12.49	7.03		-3	0	
Total other adjustments intangible assets	12.49	7.03		-3	0	
Total changes in intangible assets	-71.88	-72.53		11.19	39.14	
Intangible assets at end of period	286.57	358.45	430.98	1,257.26	1,246.07	1,206.93

**Disclosure of intangible assets [Table]**

..(2)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
	Internally generated and other than internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Sub classes of intangible assets [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]		
Carrying amount accumulated amortization and impairment 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				14.19	39.14	
Total additions to intangible assets				14.19	39.14	
Amortization intangible assets	98.56	118.7		-98.56	-118.7	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	-15.49	-7.03		12.49	7.03	
Total other adjustments intangible assets	-15.49	-7.03		12.49	7.03	
Total changes in intangible assets	83.07	111.67		-71.88	-72.53	
Intangible assets at end of period	970.69	887.62	775.95	286.57	358.45	430.98

**Disclosure of intangible assets [Table]**

..(3)

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

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	14.19	39.14				
Total additions to intangible assets	14.19	39.14				
Amortization intangible assets				98.56	118.7	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	-3	0		-15.49	-7.03	
Total other adjustments intangible assets	-3	0		-15.49	-7.03	
Total changes in intangible assets	11.19	39.14		83.07	111.67	
Intangible assets at end of period	1,257.26	1,246.07	1,206.93	970.69	887.62	775.95

**Disclosure of intangible assets [Table]**

..(4)

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

Classes of intangible assets [Axis]	Goodwill [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-33.47	-31.06				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	14.53	7.01		0	0	
Total other adjustments intangible assets	14.53	7.01		0	0	
Total changes in intangible assets	-18.94	-24.05		0	0	
Intangible assets at end of period	162.69	181.63	205.68	292.24	292.24	292.24

**Disclosure of intangible assets [Table]**

..(5)

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

Classes of intangible assets [Axis]	Goodwill [Member]			Goodwill on consolidation subsidiaries [Member]		
	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	33.47	31.06		-33.47	-31.06	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	-14.53	-7.01		14.53	7.01	
Total other adjustments intangible assets	-14.53	-7.01		14.53	7.01	
Total changes in intangible assets	18.94	24.05		-18.94	-24.05	
Intangible assets at end of period	129.55	110.61	86.56	162.69	181.63	205.68

**Disclosure of intangible assets [Table]**

..(6)

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

Classes of intangible assets [Axis]	Goodwill on consolidation subsidiaries [Member]					
	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				33.47	31.06	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0		-14.53	-7.01	
Total other adjustments intangible assets	0	0		-14.53	-7.01	
Total changes in intangible assets	0	0		18.94	24.05	
Intangible assets at end of period	292.24	292.24	292.24	129.55	110.61	86.56

**Disclosure of intangible assets [Table]**

..(7)

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

Classes of intangible assets [Axis]	Computer software [Member]					
	Internally generated intangible assets [Member]					
Sub classes of intangible assets [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	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]						
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	14.19	39.14		14.19	39.14	
Total additions to intangible assets	14.19	39.14		14.19	39.14	
Amortization intangible assets	-47.15	-48.32				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	-2.04	0.02		-3	0	
Total other adjustments intangible assets	-2.04	0.02		-3	0	
Total changes in intangible assets	-35	-9.16		11.19	39.14	
Intangible assets at end of period	123.88	158.88	168.04	395.43	384.24	345.1

**Disclosure of intangible assets [Table]**

..(8)

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

Classes of intangible assets [Axis]	Computer software [Member]			Other intangible assets [Member]		
	Internally generated intangible assets [Member]			Internally generated intangible assets [Member]		
Sub classes of intangible assets [Axis]	Accumulated amortization 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	01/04/2021 to 31/03/2022	31/03/2021
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]						
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development				0	0	
Total additions to intangible assets				0	0	
Amortization intangible assets	47.15	48.32		-17.94	-39.32	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	-0.96	-0.02		0	0	
Total other adjustments intangible assets	-0.96	-0.02		0	0	
Total changes in intangible assets	46.19	48.3		-17.94	-39.32	
Intangible assets at end of period	271.55	225.36	177.06	0	17.94	57.26

**Disclosure of intangible assets [Table]**

..(9)

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

Classes of intangible assets [Axis]	Other intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0				
Total additions to intangible assets	0	0				
Amortization intangible assets				17.94	39.32	
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	0	0		17.94	39.32	
Intangible assets at end of period	569.59	569.59	569.59	569.59	551.65	512.33

**Disclosure of intangible assets [Table]**

..(10)

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

Classes of intangible assets [Axis]	Know-how [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment 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	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0		0	0	
Total additions to intangible assets	0	0		0	0	
Amortization intangible assets	-17.94	-39.32				
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0		0	0	
Total other adjustments intangible assets	0	0		0	0	
Total changes in intangible assets	-17.94	-39.32		0	0	
Intangible assets at end of period	0	17.94	57.26	569.59	569.59	569.59



**Disclosure of intangible assets [Table]**

..(11)

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

Classes of intangible assets [Axis]	Know-how [Member]		
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of intangible assets [Abstract]			
Disclosure of intangible assets [LineItems]			
Reconciliation of changes in intangible assets [Abstract]			
Changes in intangible assets [Abstract]			
Amortization intangible assets	17.94	39.32	
Other adjustments intangible assets [Abstract]			
Other adjustments intangible assets, others	0	0	
Total other adjustments intangible assets	0	0	
Total changes in intangible assets	17.94	39.32	
Intangible assets at end of period	569.59	551.65	512.33

**[200400] Notes - Non-current investments**
**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	Roots Cast Pvt Ltd		Roots Industries India Private Limited	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [LineItems]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	In equity shares of companies unquoted, fully paid-up	In equity shares of companies unquoted, fully paid-up	Equity shares of Rs. 10 each fully paid-up in Roots Industries India Private Limited., (Formerly known as Roots Industries India Ltd.,)	Equity shares of Rs. 10 each fully paid-up in Roots Industries India Private Limited., (Formerly known as Roots Industries India Ltd.,)
Non-current investments	60.36	60.36	3,000	0
Name of body corporate in whom investment has been made	Roots Cast Private limited	Roots Cast Private limited	Roots Industries India Private Limited	Roots Industries India Private Limited
Number of shares of non-current investment made in body corporate	[shares] 1,34,127	[shares] 1,34,127	[shares] 1,33,330	[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]	Roots Precision products Pvt Ltd	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	In equity shares of companies unquoted, fully paid-up	In equity shares of companies unquoted, fully paid-up
Non-current investments	17.3	17.3
Name of body corporate in whom investment has been made	Roots Precision products Private limited	Roots Precision products Private limited
Number of shares of non-current investment made in body corporate	[shares] 1,73,000	[shares] 1,73,000

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 non-current investments explanatory [TextBlock]	Refer Notes
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	3,077.66	77.66
Aggregate provision for diminution in value of non-current investments	0	0

**[200600] Notes - Subclassification and notes on liabilities and assets**
**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on time period [Axis]	Classification based on time period [Member]			Long-term [Member]
	31/03/2023	31/03/2022	31/03/2021	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	0	0		0
Provision leave encashment	0	0		0
Provision other employee related liabilities	1,877.52	1,286.67		0
Total provisions for employee benefits	1,877.52	1,286.67		0
Provision for corporate tax [Abstract]				
Provision for current tax	671.59	435.23		0
Provision for corporate dividend tax	0	0		0
Total provision for corporate tax	671.59	435.23		0
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity final dividend	0	0		0
Total provision for proposed equity dividend	0	0		0
Total provision for proposed dividend	0	0		0
CSR expenditure provision	0	0		0
Other provisions	400.63	433.66	226.69	0
Total provisions	2,949.74	2,155.56		0

**Disclosure of breakup of provisions [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]	Short-term [Member]	
	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]			
Provisions notes [Abstract]			
Disclosure of breakup of provisions [Abstract]			
Disclosure of breakup of provisions [LineItems]			
Provisions [Abstract]			
Provisions for employee benefits [Abstract]			
Provision gratuity	0	0	0
Provision leave encashment	0	0	0
Provision other employee related liabilities	0	1,877.52	1,286.67
Total provisions for employee benefits	0	1,877.52	1,286.67
Provision for corporate tax [Abstract]			
Provision for current tax	0	671.59	435.23
Provision for corporate dividend tax	0	0	0
Total provision for corporate tax	0	671.59	435.23
Provision for proposed dividend [Abstract]			
Provision for proposed equity dividend [Abstract]			
Provision for proposed equity final dividend	0	0	0
Total provision for proposed equity dividend	0	0	0
Total provision for proposed dividend	0	0	0
CSR expenditure provision	0	0	0
Other provisions	0	400.63	433.66
Total provisions	0	2,949.74	2,155.56

**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Capital advances [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and 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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	50.63	48.05	16.93	18.42
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	50.63	48.05	16.93	18.42
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(2)

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

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]		Loans and advances [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 and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	33.7	29.63	3,271.46	3,148.25
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	33.7	29.63	3,271.46	3,148.25
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]		Prepaid expenses [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [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]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	78.46	80.33	78.46	80.33
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	78.46	80.33	78.46	80.33
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Loans and advances [Table]**

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
	Deposits with statutory authorities [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,081.68	1,219.06	2,111.32	1,848.86
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,081.68	1,219.06	2,111.32	1,848.86
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Loans and advances due by others	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Loans and advances due by private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

**Subclassification of trade receivables [Table]**

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	7,975.4	7,377.86	7,975.4	7,377.86
Allowance for bad and doubtful debts	280.18	230.38	280.18	230.38
Total trade receivables	(A) 7,695.22	7,147.48	7,695.22	7,147.48
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

**Footnotes**

(A)

14. Trade Receivables	(Rs. In Lakhs)	
Particulars	31.03.2023	31.03.2022
Trade Receivable		
- Considered Good	7,695.22	7,147.48
- Considered Doubtful	280.18	230.38
	7,975.40	7,377.86
Less: Provision for Doubtful Debts	(280.18)	(230.38)
Total	7,695.22	7,147.48



**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	(A) 12,447.31	10,326.96	8,066.28	6,066.98
Mode of valuation	Cost of Inventories is generally calculated on yearly moving weighte average basis.	Cost of Inventories is generally calculated on yearly moving weighte average basis.	Raw Materials and Bought-out components have been valued at cost or net realisable value whichever is lower	Raw Materials and Bought-out components have been valued at cost or net realisable value whichever is lower

**Footnotes**

(A)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>13. INVENTORIES</b>		
(As certified by the Management)		
1. Raw materials, Boughtout & Components	7,690.93	6,022.60
2. Goods in transit-Raw Materials	222.96	13.89
3. Work in Progress	1,262.34	621.39
4. Finished Goods	1,724.61	2,201.73
5. Stock-in-Trade	1,339.33	1,381.33
6. Packing Materials	54.75	55.53
7. Consumables and Stores	152.39	30.49
<b>Total</b>	<b>12,447.31</b>	<b>10,326.96</b>

**Valuation of Inventory:**

- i. Raw Materials and Boughtout components have been valued at cost or at net realisable value whichever is lower.
- ii. In house fabricated components and work in progress have been valued at Raw Material Cost and in house activity cost / outside job order charges wherever applicable.
- iii. Finished Goods are valued at lower of cost or net realisable Value.
- iv. Cost of inventories is generally calculated on yearly moving weighted average basis.

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,262.34	621.39	1,724.61	2,201.73
Mode of valuation	In house fabricated Components and Work in Progress have been valued at Raw Material Cost and in house activity cost / outside job order charges wherever applicable	In house fabricated Components and Work in Progress have been valued at Raw Material Cost and in house activity cost / outside job order charges wherever applicable	Finished Goods are valued at lower of cost or net realisable value.	Finished Goods are valued at lower of cost or net realisable value.

**Classification of inventories [Table]**

..(3)

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

Classification of inventories [Axis]	Stock-in-trade [Member]		Other inventories [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	1,339.33	1,381.33	54.75	55.53
Mode of valuation	Bought-out items are valued at lower of cost or net realisable value.	Bought-out items are valued at lower of cost or net realisable value.	Bought-out items are valued at lower of cost or net realisable value.	Bought-out items are valued at lower of cost or net realisable value.
Nature of other inventories			Packing Materials	Packing Materials

**Classification of inventories [Table]**

..(4)

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

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	54.75	55.53
Mode of valuation	Bought-out items are valued at lower of cost or net realisable value.	Bought-out items are valued at lower of cost or net realisable value.
Nature of other inventories	Packing Materials	Packing Materials

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on other long-term liabilities explanatory [TextBlock]	Textual information (7) [See below]	Refer Notes
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Others	Others
Current maturities of long-term debt	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	3.39	3.55
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
VAT payable	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Advance received against contracts	0	0
Advance received from customers	1,560.82	1,304.16
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	174.54	104.45
Total other current liabilities	(A) 1,738.75	1,412.16
Nature of other payables, current	Others	Others
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (8) [See below]	Refer Notes
Aggregate amount of trade receivables outstanding for period exceeding six months	810.52	1,352.34
Fixed deposits with banks	174.66	193.66
Other balances with banks	70.11	208.22
Total balance with banks	244.77	401.88
Cheques, drafts on hand	0	0
Cash on hand	14	13.6
Others	0	1,029.35
Total cash and cash equivalents	258.77	1,444.83
Total cash and bank balances	(B) 258.77	1,444.83
Balances held with banks to extent held as margin money	174.66	193.66
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	174.66	193.66
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	52.13	57.02
Total other current assets	(C) 52.13	57.02

**Footnotes**

(A)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>7.OTHER CURRENT LIABILITIES</b>		
1. Unclaimed dividend	3.39	3.55
2. Creditors for Capital Expenditure	174.54	104.45
3. GST Payable	603.33	597.39
4. TDS payable	66.32	69.29
5. Advance from Customers and Others	891.17	637.48
<b>Total</b>	<b>1,738.75</b>	<b>1,412.16</b>

(B)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>15. CASH AND BANK BALANCES</b>		
1. Cash on hand	14.00	13.60
2. Balance with Banks*	70.11	208.22
3. Deposit with Banks - Fixed Deposits	-	1,029.35
- Held as Margin Money against Bank Guarantees	174.66	193.66
<b>Total</b>	<b>258.77</b>	<b>1,444.83</b>
* Balance with banks includes unpaid dividend account	3.39	3.55

(C)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022

17. OTHER CURRENT ASSETS		
(Unsecured considered good)		
1. Interest Receivables	33.08	9.86
2. Export Incentive Receivables including MEIS & RoDTEP Scrips in hand	16.56	44.67
3. Export IGST Rebate Receivable	2.49	2.49
Total	52.13	57.02

## Textual information (7)

### Disclosure of notes on other long-term liabilities explanatory [Text Block]

Outstanding for following periods from due date of payment -2022-23						
Particulars	# Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
i. MSME	649.68	-	-	-	649.68	
II. Others	2,350.49	-	-	-	2,350.49	
iii. Disputed dues - MSME	-	-	-	-	-	
iv. Disputed dues - Others	-	-	-	-	-	
Total	3,000.17	-	-	-	3,000.17	
Outstanding for following periods from due date of payment 2021-22						
Particulars	# Less than 1 year	1-2 years	2-3 years	More than 3 years	Total	
i. MSME	1,013.77	-	-	-	1,013.77	
II. Others	2,962.84	-	-	-	2,962.84	
iii. Disputed dues - MSME	-	-	-	-	-	
iv. Disputed dues - Others	-	-	-	-	-	
Total	3,976.61	-	-	-	3,976.61	
# Amount not due is included in 'less than one year' - heading						

## Textual information (8)

### Disclosure of notes on trade receivables explanatory [Text Block]

Trade Receivables ageing Schedule - 2022-23							
S.No.	Particulars	# Less than 6 months	6 months to 1-2 years	1-2 Years	2-3 Years	More than3 Years	Total
	Undisputed:						
i	Considered Good	7,164.88	76.81	188.77	50.46	83.29	7,564.21
ii	Considered Doubtful	-	3.97	-	-	185.25	189.22
	Disputed:						
iii	Considered Good	-	-	-	34.51	96.50	131.01
iv	Considered Doubtful	-	-	-	-	90.96	90.96
	Total	7,164.88	80.78	188.77	84.97	456.00	7,975.40
Trade Receivables ageing Schedule - 2021-22							
	Undisputed:						
i	Considered Good	6,025.52	557.01	250.24	67.15	44.16	6,944.08
ii	Considered Doubtful	-	-	-	-	139.42	139.42
	Disputed:						
iii	Considered Good	-	-	1.03	99.72	102.65	203.40
iv	Considered Doubtful	-	-	-	-	90.96	90.96
	Total	6,025.52	557.01	251.27	166.87	377.19	7,377.86



# Amount not due is included in  
'less than six months' - heading

### [200700] 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]		
Other commitments	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	60	60
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 4	[INR/shares] 3
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
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
Net worth of company	23,731.63	20,005.25
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[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

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (9) [See below]	Refer Notes
Disclosure of accounting policies explanatory [TextBlock]	26. Previous Year Figures have been re-grouped/ re-arranged wherever necessary.	Refer Notes

## Textual information (9)

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

#### Basis of Consolidation and Significant Accounting Policies:

The consolidated financial statements relate to Roots Multiclean Ltd (the Company) and its Wholly Owned Subsidiary (WOS) Company. The Company and its WOS constitute the Group.

#### a) Basis of preparation

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ('the 2013 Act').

#### b) Uses of estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions, which affect the application of accounting policies and the reported amounts of assets, liabilities, income, expenses and disclosures of contingent liabilities at the date of these financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed at each balance sheet date. Revisions to accounting estimates are recognised in the period in which the estimates is revised and future periods affected.

#### c) Principles of consolidation

The consolidated financial statements have been prepared on the following basis:

- i. The financial statements of the WOS used in the consolidation are drawn up to the same reporting date as of the company i.e. year ended March 31, 2023.
- ii. The financial statements of the Company and its WOS have been combined on a line-by-line basis by adding together like items of assets, liabilities, income and expenses. The intra-group balances and intra group transactions and unrealised profits have been fully eliminated.
- iii. The excess of cost to the Company of its investments in the WOS over its share of equity of the WOS, at the dates on which the investments in the WOS are made, is recognised as 'Goodwill' being an as- set in the consolidated financial statements. Alternatively, where the share of equity in the WOS as on the date of investments is in excess of cost of investment of the Company, it is recognised as 'Capital Reserve' and shown under the head 'Reserves and Surplus', in the consolidated financial statements.

#### d) The following subsidiary company is considered in the Consolidated Financial Statements

S.No.	Name of the Company	Relationship	Country of Incorporation	% of equity holding	
					31.03.2023      31.03.2022
1	Roots Multiclean Inc.,	Wholly Owned Subsidiary	USA	100%	100%

#### e) Other Significant Accounting Policies

Other significant accounting policies are as set out in the Standalone Financial Statement of Roots Multiclean Ltd.

### [201700] Notes - Government grants

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 government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

### [201600] Notes - Related party

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 related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

### [201400] 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 explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

### [300300] Notes - Earnings per share

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Adjusted weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Diluted weighted average shares	[shares] 20,00,000	[shares] 20,00,000
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Numerator to calculate basic earnings per share	3,633.12	2,568.9
Profit (loss) for period	3,633.12	2,568.9
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Numerator to calculate diluted earnings per share	3,633.12	2,568.9
Profit (loss) for period	3,633.12	2,568.9

### [201900] Notes - Income taxes

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 income taxes explanatory [TextBlock]	R e f e r Notes	R e f e r Notes
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	432.56	355.27
Total deferred tax liabilities	432.56	355.27

### [202600] Notes - Consolidated financial statements

#### Disclosure of details of entities consolidated [Table]

..(1)

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

Entities consolidated [Axis]	Roots Multi Clean Inc, USA
	01/04/2022 to 31/03/2023
Disclosure of additional information consolidated financial statements [Abstract]	
Disclosure of additional information consolidated financial statements [LineItems]	
Name of entity consolidated	Roots Multiclean Inc.,
Type of entity consolidated	Foreign Subsidiary

#### Disclosure of details of subsidiaries [Table]

..(1)

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

Subsidiaries [Axis]	Roots Multi Clean Inc, USA
	01/04/2022 to 31/03/2023
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Roots Multiclean Inc.,
Country of incorporation or residence of subsidiary consolidated	UNITED STATES
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	Refer Notes

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	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	100.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

## [202100] Notes - Other provisions, contingent liabilities and contingent assets

### Disclosure of other provisions [Table]

..(1)

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

Classes of other provisions [Axis]	Company total other provisions [Member]			Warranty provision [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 [LineItems]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions	400.63	433.66		138.56
Provision used, other provisions	433.66	226.69		96.97
Total changes in other provisions	-33.03	206.97		41.59
Other provisions at end of period	400.63	433.66	226.69	138.56
Description of nature of obligation other provisions	Total	Total		Provision for Warranty

### Disclosure of other provisions [Table]

..(2)

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

Classes of other provisions [Axis]	Warranty provision [Member]		Miscellaneous other provisions [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 other provisions [Abstract]				
Disclosure of other provisions [LineItems]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Additional provisions, other provisions	96.97		262.07	336.69
Provision used, other provisions	98.34		336.69	128.35
Total changes in other provisions	-1.37		-74.62	208.34
Other provisions at end of period	96.97	98.34	262.07	336.69
Description of nature of obligation other provisions	Provision for Warranty		Others	Others

### Disclosure of other provisions [Table]

..(3)

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

Classes of other provisions [Axis]	Miscellaneous other provisions [Member]
	31/03/2021
Disclosure of other provisions [Abstract]	
Disclosure of other provisions [LineItems]	
Reconciliation of changes in other provisions [Abstract]	
Other provisions at end of period	128.35

## [202700] Notes - Cash flow statements

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 explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	258.77	1,444.83	839.57
Total cash and cash equivalents	258.77	1,444.83	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	1,334.97	931.94	
Total income taxes paid (refund)	1,334.97	931.94	

## [100200] Statement of profit and loss

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 37,845.89	(B) 30,830.66
Revenue from sale of services	1,046.51	831.45
Other operating revenues	(C) 348.44	(D) 313.3
Excise duty	0	0
Total revenue from operations other than finance company	(E) 39,240.84	31,975.41
Total revenue from operations	39,240.84	31,975.41
Other income	(F) 102.33	76.52
Total revenue	39,343.17	32,051.93
Expenses [Abstract]		
Cost of materials consumed	(G) 16,597.48	15,057.46
Purchases of stock-in-trade	2,885.66	2,954.97
Changes in inventories of finished goods, work-in-progress and stock-in-trade	(H) -121.82	-1,577.6
Employee benefit expense	(I) 6,998.26	5,512.19
Finance costs	(J) 597.34	360.91
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	829.52	771.15
Amortisation expense	98.56	118.7
Total depreciation, depletion and amortisation expense	(K) 928.08	889.85
CSR expenditure	70.8	68.42
Other expenses	6,341.99	5,229.4
Total expenses	34,297.79	28,495.6
Total profit before prior period items, exceptional items, extraordinary items and tax	5,045.38	3,556.33
Total profit before extraordinary items and tax	5,045.38	3,556.33
Total profit before tax	5,045.38	3,556.33
Tax expense [Abstract]		
Current tax	1,334.97	931.94
Deferred tax	77.29	55.49
Total tax expense	1,412.26	987.43
Total profit (loss) for period from continuing operations	3,633.12	2,568.9
Total profit (loss) for period before minority interest	3,633.12	2,568.9
Profit (loss) of minority interest	0	0
Total profit (loss) for period	3,633.12	2,568.9
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 181.66	[INR/shares] 128.45
Diluted earnings per equity share	[INR/shares] 181.66	[INR/shares] 128.45
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

**Footnotes**

(A)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.31,548.32

Revenue from Traded Products: Rs. 6,297.57

(B)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.26,035.32

Revenue from Traded Products: Rs. 4,795.34

(C)

Rs. In Lakhs

Export Incentive: Rs.269.76

Wind Mill Income: Rs. 78.68

(D)

Rs. In Lakhs

Export Incentive: Rs.237.07

Wind Mill Income: Rs. 76.23

(E)

	(Rs. In Lakhs)	
Particulars	31.03.2023	31.03.2022
<b>18. REVENUE FROM OPERATIONS</b>		
Revenue from Manufactured Products		
Domestic	24,049.50	19,543.65
Export	7,498.82	6,491.67
	31,548.32	26,035.32
Revenue from Traded products		
Domestic	5,778.09	4,459.30
Export	519.48	336.04

		6,297.57	4,795.34
Revenue from sale of services			
Annual Maintenance Charges	679.70	530.81	
Service Charges Received	179.17	118.14	
Operation & Maintenance Charges	180.22	135.92	
Commission Received	7.42	46.58	
		1,046.51	831.45
Other Operating Revenues			
Export Incentive		269.76	237.07
Wind Mill Income		78.68	76.23
Total		39,240.84	31,975.41

(F)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
19. OTHER INCOME (Non-Operating Revenues)		
Interest Income	16.66	36.68
Foreign exchange gain	47.04	13.00
Profit on Sale of Fixed Assets	2.87	16.45
Dividend Income	5.73	1.73
Agriculture Income	5.35	4.52
Rent Received	3.97	4.14
Other Income	20.71	-
Total	102.33	76.52



(G)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>20. COST OF MATERIALS CONSUMED</b>		
1 .Consumption of Raw materials, Boughtout & Components	16,225.41	14,737.29
2. Consumption of Packing Materials	372.07	320.17
<b>Total</b>	<b>16,597.48</b>	<b>15,057.46</b>
<b>1. Consumption of Raw materials, Boughtout &amp; Components</b>		
Opening Stock of Raw materials, Boughtout & Components	6,066.98	4,854.04
Add: Purchases during the year	18,224.72	15,950.23
	24,291.70	20,804.27
Less: Closing Stock of Raw materials, Boughtout & Components	8,066.29	6,066.98
<b>Total</b>	<b>16,225.41</b>	<b>14,737.29</b>
<b>2. Consumption of Packing Materials</b>		
Opening stock of Packing Materials	55.53	38.65
Add: Purchases during the year	371.29	337.05
	426.82	375.70
Less: Closing stock of Packing Materials	54.75	55.53
<b>Total</b>	<b>372.07</b>	<b>320.17</b>

(H)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>21. CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE</b>		

1. Finished goods	477.12	(1,452.78)
2. Work-in-progress	(640.94)	215.17
3. Stock-in-Trade	42.00	(339.99)
Total	(121.82)	(1,577.60)
1. Changes in inventories of finished goods		
Opening stock of finished goods	2,201.73	748.95
Less: Closing stock of finished goods	1,724.61	2,201.73
Total	477.12	(1,452.78)
2. Changes in inventories of work-in-progress		
Opening stock of work-in-progress	621.39	836.56
Less: Closing stock of work-in-progress	1,262.33	621.39
Total	(640.94)	215.17
3. Changes in inventories of Stock-in-Trade		
Opening stock-in-Trade	1,381.33	1,041.34
Less: Closing Stock-in-Trade	1,339.33	1,381.33
Total	42.00	(339.99)

(I)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>22. EMPLOYEE BENEFIT EXPENSES</b>		
Salaries, wages and bonus	5,862.87	4,784.91
Contribution to Provident Fund, Gratuity and other funds	450.18	343.52
Employee Welfare expenses	265.04	165.80

Voluntary Retirement Benefit	41.65	-
Directors' Remuneration	378.52	217.96
Total	6,998.26	5,512.19

(J)

	(Rs. In Lakhs)	
Particulars	31.03.2023	31.03.2022
<b>25. FINANCE COSTS</b>		
Interest expense	499.23	252.77
Other Borrowing costs	79.23	98.72
Applicable net loss/(gain) on foreign currency transactions & translation	18.88	9.42
Total	597.34	360.91

(K)

	(Rs. In Lakhs)	
Particulars	31.03.2023	31.03.2022
<b>24. DEPRECIATION AND AMORTISATION EXPENSE</b>		
Depreciation & Amortisation on Property, plant and equipment	829.52	771.15
Depreciation & Amortisation of Intangible assets	98.56	118.7
Total	928.08	889.85

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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	37,845.89	30,830.66
Total revenue from sale of products	(A) 37,845.89	(B) 30,830.66
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	1,046.51	831.45
Total revenue from sale of services	1,046.51	831.45
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	348.44	313.3
Total other operating revenues	(C) 348.44	(D) 313.3
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	16.66	36.68
Total interest income on current investments	16.66	36.68
Total interest income	16.66	36.68
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term equity securities	5.73	1.73
Total dividend income long-term investments	5.73	1.73
Total dividend income	5.73	1.73
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Rental income on investment property, long-term	3.97	4.14
Total rental income on investment property	3.97	4.14
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	47.04	13
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	2.87	16.45
Income export incentives	0	0
Miscellaneous other non-operating income	26.06	4.52
Total other non-operating income	75.97	33.97
Total other income	(E) 102.33	76.52
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	499.23	252.77
Total interest expense long-term loans	499.23	252.77
Total interest expense	499.23	252.77
Other borrowing costs	79.23	98.72
Net gain/loss on foreign currency transactions and translations treated as finance costs	18.88	9.42
Total finance costs	(F) 597.34	360.91
Employee benefit expense [Abstract]		
Salaries and wages	5,862.87	4,784.91
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	378.52	217.96
Total remuneration to directors	378.52	217.96
Total managerial remuneration	378.52	217.96
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for contract labour	450.18	343.52
Total contribution to provident and other funds	450.18	343.52
Voluntary retirement compensation	41.65	0

Staff welfare expense	265.04	165.8
Total employee benefit expense	(G) 6,998.26	5,512.19
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	400.57	292.87
Power and fuel	172.76	130.77
Rent	286.89	278.1
Repairs to building	129.51	74.94
Repairs to machinery	139.09	78.56
Insurance	171.74	139.35
Rates and taxes excluding taxes on income [Abstract]		
Cost taxes other levies by government local authorities	144.18	278.13
Total rates and taxes excluding taxes on income	144.18	278.13
Research development expenditure	509.22	436.34
Subscriptions membership fees	70.1	14.69
Electricity expenses	27.73	14.38
Telephone postage	80.35	78
Printing stationery	57.42	53.21
Travelling conveyance	905	564.87
Legal professional charges	212.61	189.34
Vehicle running expenses	164.13	112.91
Directors sitting fees	1.6	1.9
Donations subscriptions	8.76	127.86
Books periodicals	0.74	0.97
Advertising promotional expenses	(H) 228.96	(I) 173.7
Warranty claim expenses	182.07	201.76
Commission paid other selling agents	126.77	224.46
Discounting charges	128.09	161.73
Cost repairs maintenance other assets	(J) 771.05	(K) 468.5
Cost transportation [Abstract]		
Cost freight	209.5	151.45
Cost other transporting	708.14	529.34
Total cost transportation	917.64	680.79
Cost royalty	353.38	271.06
Provision bad doubtful debts created	49.8	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0.24	1.59
Contract cost [Abstract]		
Material cost contract	82.05	82.89
Total contract cost	82.05	82.89
Payments to auditor [Abstract]		
Payment for audit services	7.5	12.96
Total payments to auditor	7.5	12.96
Miscellaneous expenses	(L) 12.04	(M) 82.77
Total other expenses	6,341.99	5,229.4
Current tax [Abstract]		
Current tax pertaining to previous years	1,334.97	931.94
Total current tax	1,334.97	931.94

## Footnotes

(A)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.31,548.32

Revenue from Traded Products: Rs. 6,297.57

(B)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.26,035.32

Revenue from Traded Products: Rs. 4,795.34

(C)

Rs. In Lakhs

Export Incentive: Rs.269.76

Wind Mill Income: Rs. 78.68

(D)

Rs. In Lakhs

Export Incentive: Rs.237.07

Wind Mill Income: Rs. 76.23

(E)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>19. OTHER INCOME (Non-Operating Revenues)</b>		
Interest Income	16.66	36.68
Foreign exchange gain	47.04	13.00
Profit on Sale of Fixed Assets	2.87	16.45
Dividend Income	5.73	1.73
Agriculture Income	5.35	4.52
Rent Received	3.97	4.14
Other Income	20.71	-

Total	102.33	76.52
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(F)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>25. FINANCE COSTS</b>		
Interest expense	499.23	252.77
Other Borrowing costs	79.23	98.72
Applicable net loss/(gain) on foreign currency transactions & translation	18.88	9.42
<b>Total</b>	<b>597.34</b>	<b>360.91</b>

(G)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>22. EMPLOYEE BENEFIT EXPENSES</b>		
Salaries, wages and bonus	5,862.87	4,784.91
Contribution to Provident Fund, Gratuity and other funds	450.18	343.52
Employee Welfare expenses	265.04	165.80
Voluntary Retirement Benefit	41.65	-
Directors' Remuneration	378.52	217.96
<b>Total</b>	<b>6,998.26</b>	<b>5,512.19</b>

(H)

Rs. in Lakhs

Advertisement:- 14.65

Sales Promotion/ Demo Expense: 214.31

(I)

Rs. in Lakhs

Advertisement:- 9.95

Sales Promotion/ Demo Expense: 163.75

(J)

Rs. in Lakhs

Operation & Maintenance Expenses: 273.03

Computer/ Software: 224.79

Electrical: 59.59

Office: 87.50

Factory: 54.24

Tool: 71.90

(K)

Rs. in Lakhs

Operation & Maintenance Expenses: 192.87

Computer/ Software: 119.83

Electrical: 44.15

Office: 49.79

Factory: 21.81

Tool: 40.05

(L)

Rs in Lakhs

ECGC Premium= 0.85

Agricultural Expenses= 11.19

(M)

Rs in Lakhs

ECGC Premium= 4.21

Loss on Foreign Exchange= 71.04

Agricultural Expenses= 7.52



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

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	477.12	-1,452.78
Changes in inventories of work-in-progress	-640.94	215.17
Changes in inventories of stock-in-trade	42	-339.99
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	(A) -121.82	-1,577.6
Revenue agencies	7.42	46.58
Revenue other services	858.87	648.95
Revenue lease rentals	0	0
Revenue hire charges	180.22	135.92
Total gross income from services rendered	1,046.51	831.45
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	24,049.5	19,543.65
Domestic sale traded goods	5,778.09	4,459.3
Total domestic turnover goods, gross	29,827.59	24,002.95
Export sale manufactured goods	7,498.82	6,491.67
Export sale traded goods	519.48	336.04
Total export turnover goods, gross	8,018.3	6,827.71
Total revenue from sale of products	(B) 37,845.89	(C) 30,830.66
Domestic revenue services	1,046.51	831.45
Total revenue from sale of services	1,046.51	831.45
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

**Footnotes**

(A)

Particulars	(Rs. In Lakhs)	
	31.03.2023	31.03.2022
<b>21. CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE</b>		
1. Finished goods	477.12	(1,452.78)
2. Work-in-progress	(640.94)	215.17
3. Stock-in-Trade	42.00	(339.99)
<b>Total</b>	<b>(121.82)</b>	<b>(1,577.60)</b>
<b>1. Changes in inventories of finished goods</b>		
Opening stock of finished goods	2,201.73	748.95
Less: Closing stock of finished goods	1,724.61	2,201.73
<b>Total</b>	<b>477.12</b>	<b>(1,452.78)</b>
<b>2. Changes in inventories of work-in-progress</b>		
Opening stock of work-in-progress	621.39	836.56
Less: Closing stock of work-in-progress	1,262.33	621.39
<b>Total</b>	<b>(640.94)</b>	<b>215.17</b>
<b>3. Changes in inventories of Stock-in-Trade</b>		
Opening stock-in-Trade	1,381.33	1,041.34
Less: Closing Stock-in-Trade	1,339.33	1,381.33
<b>Total</b>	<b>42.00</b>	<b>(339.99)</b>

(B)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.31,548.32

Revenue from Traded Products: Rs. 6,297.57

(C)

Rs. In Lakhs

Revenue from Manufactured Products: Rs.26,035.32

Revenue from Traded Products: Rs. 4,795.34

### [300100] Notes - Revenue

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

	<b>01/04/2022 to 31/03/2023</b>	<b>01/04/2021 to 31/03/2022</b>
Disclosure of revenue explanatory [TextBlock]	Refer Notes	Refer Notes