

**BLSX LIMITED**  
Standalone Financial Statements for period 15/06/2022 to 31/03/2023

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

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

	<b>15/06/2022 to 31/03/2023</b>
Name of company	BLSX LIMITED
Corporate identity number	U29309TG2022PLC163679
Permanent account number of entity	AAKCB8340F
Address of registered office of company	G-2, Harita Enclave, Road no 1, Jyothi Colony, Kakguda, Sec-Bad., Hyderabad, Hyderabad, Telangana, 500015, India,
Type of industry	Commercial and Industrial
Registration date	15/06/2022
Whether company is listed company	No
Number of employees in the company at the end of the financial Year	2
Whether company has published sustainability report for the financial Year	No
Date of board meeting when final accounts were approved	02/12/2023
Date of start of reporting period	15/06/2022
Date of end of reporting period	31/03/2023
Nature of report standalone consolidated	Standalone
Content of report	Financial Statements
Description of presentation currency	INR
Level of rounding used in financial statements	Thousands
Type of cash flow statement	Indirect Method
Whether company is maintaining books of account and other relevant books and papers in electronic form	No
Whether books of account and other books and papers are maintained on cloud	No

**Disclosure of principal product or services [Table]**

..(1)

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

<b>Types of principal product or services [Axis]</b>	<b>i</b>
	<b>15/06/2022 to 31/03/2023</b>
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	7308
Description of product or service category	Making Bridges and Bridge sections
Turnover of product or service category	2,76,11,240
Highest turnover contributing product or service (ITC 8 digit) code	73081000
Description of product or service	Making Bridges and Bridge sections
Turnover of highest contributing product or service	2,76,11,240

**[400400] Disclosures - Directors report****Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]**

..(1)

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

<b>Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]</b>	<b>I</b>
	<b>15/06/2022 to 31/03/2023</b>
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	REFER AUDIT REPORT
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	REFER DIRECTOR REPORT

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

..(1)

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

<b>Directors signing board report [Axis]</b>	<b>I</b>	<b>II</b>
	<b>15/06/2022 to 31/03/2023</b>	<b>15/06/2022 to 31/03/2023</b>
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	UNMESH	VIPUL
Middle name of director	VIPUL	
Last name of director	TRIVEDI	TRIVEDI
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	09639524	09639525
Date of signing board report	02/12/2023	02/12/2023

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (3) [See below]
Disclosures relating to amount recommended to be paid as dividend	NONE
Details regarding energy conservation	NONE
Details regarding technology absorption	NONE
Details regarding foreign exchange earnings and outgo	NONE
Disclosures in director's responsibility statement	Textual information (4) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (5) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	During the financial year under review, the Company has not borrowed any amount(s) from Directors.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (6) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	The Company does not have any website and hence, the Annual Return referred to in Section 92(3) has not been placed on the website.
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	na
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (7) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	COMPLIED
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (8) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	NO CHANGES
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	During the financial year under review, the Company has not borrowed any amount(s) from Directors.
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	na
Details relating to deposits covered under chapter v of companies act [TextBlock]	NONE
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NONE

<p>Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]</p>	<p>No orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.</p>
<p>Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]</p>	<p>COMPLIED WITH</p>
<p>Disclosure of appointment and remuneration of managerial personnels [TextBlock]</p>	<p>NONES</p>
<p>Number of meetings of board</p>	<p>2</p>

## Textual information (1)

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

#### NOTICE

NOTICE is hereby given that the 1st Annual General Meeting of the Members of the Company will be held as Scheduled below: -

Day : Saturday

Date : 30th December 2023

Time : 11:00 a.m.

Venue : G-2, Harita Enclave, Road no1, Jyothi Colony, Kakguda, Sec- Bad, Hyderabad, Telangana-500015

To transact the following business:

#### A. ORDINARY BUSINESS:

To receive, consider and adopt the Audited Statement of Profit & Loss for the period ended 31st March 2023 and Balance Sheet as at that date and Reports of Directors and Auditors thereon.

To appoint the appointment of Auditor and fix their remuneration.

#### B. SPECIAL BUSINESS: NIL

#### NOTES:

A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER. PROXIES IN ORDER TO BE VALID MUST BE LODGED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE COMMENCEMENT OF THE MEETING.

By order of the Board

Place: Hyderabad

Date: 02ndDecember 2023

## DIRECTOR'S REPORT

To

The Members,

BLSX Limited

G-2, Harita Enclave, Road no1, Jyothi Colony, Kakguda, Sec- Bad, Hyderabad-Telangana -500015.

Your Directors have pleasure in presenting the 1stBoard Report of the Company together with the Audited Statement of Accounts for the year ended 31stMarch, 2023.

## FINANCIAL STATEMENTS &RESULTS:

### FINANCIAL RESULTS

The Company`s performance during the year ended 31stMarch 2023 is summarized below:

(All figures in Rupees)

Particulars	For the financial year ended 31stMarch, 2023	For the financial year ended 31stMarch, 2022
Income	2,76,16,406	-

Less: Expenses	3,26,66,843	-
Profit/ (Loss) before tax	(50,50,437)	-
Less: Provision for tax	-	-
Income Tax of earlier years w/off	-	-
Exception Income	-	-
Exception expenditure	-	-
Deferred Tax	4,68,013	-
Profit after Tax	(45,82,423)	-

## APPROPRIATION:

Particulars	For the financial year ended 31stMarch, 2023	For the financial year ended 31stMarch, 2022
Interim Dividend	-	-
Final Dividend	-	-
Tax on distribution of dividend	-	-
Transfer of General Reserve	-	-
Balance carried to Balance sheet	(45,82,423)	-

As the company was established on the 15th of June, 2022, no previous year data is available. All assets were transferred in accordance with the Business Assets Transfer Agreement dated July 19, 2022, from M/s. Bliss Enterprises and Orion Hose Solutions, the proprietorship concerns of Director Vipul Trivedi and Unmesh Trivedi, respectively. In accordance with the assets valuation, shares have been allotted to the respective directors. The first director appointments are as follows:

SN	DIN	Name	Address	Designation	Date of Appointment
1	09639523	BEENA TRIVEDI	Flat No G-2 Haritha Enclave Road No 1, Jyoti colony, Tirulmag, Secunderabad, Andra Pradesh 500015	Director	15/06/2022
2	09639525	VIPUL TRIVEDI	Flat No.G-2 Haritha Enclave Road No 10 Jyoti Colony Thirmulgherry Secunderabad Andra Pradesh,50015	Director	15/06/2022
3	09639524	UNMESH TRIVEDI	Flat No G-2 Haritha Enclave Road No 1, Jyoti colony, Tirulmag, Secunderabad, Andra Pradesh 500015	Director	15/06/2022

#### LOANS FROM DIRECTORS OR DIRECTORS' RELATIVES:

During the financial year under review, the Company has not borrowed any amount(s) from Directors.

#### PARTICULAR OF CONTRACTS OR ARRANGEMENT WITH RELATED PARTIES

The transactions/contracts/ arrangements referred to in Section 188(1) of Companies Act, 2013 with related party(ies) as defined under the provisions of Section 2(76) of the Companies Act, 2013 if any, have been disclosed under para 1.12 of notes to accounts.

#### ANNUAL RETURN:

The Company does not have any website and hence, the Annual Return referred to in Section 92(3) has not been placed on the website.

#### MATERIAL CHANGES AFTER END OF YEAR:



Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

## MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

### BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL

There was no change in Directorship of the Company during the year under review. The Company was not required to appoint any Key Managerial Personnel.

## DISCLOSURES RELATED TO BOARD, COMMITTEES AND POLICIES

### BOARD MEETINGS:

The Board of Directors met two times during the financial year ended 31st March 2023 as on 09.09.2022 and 10.01.2023 in accordance with the provisions of the Companies Act, 2013 and rules made thereunder.

The Company has complied with the applicable Secretarial Standards in respect of all the above Board meetings.

### VIGIL MECHANISM POLICY FOR THE DIRECTORS AND EMPLOYEES:

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

### CORPORATE SOCIAL RESPONSIBILITY POLICY:

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

## AUDITORS AND REPORTS

The matters related to Auditors and their Reports are as under:

OBSERVATIONS OF STATUTORY AUDITORS ON ACCOUNTS FOR THE YEAR ENDED 31STMARCH 2023:

The Auditor Issue Qualified Opinion in respect of following points

1.The company was incorporated on 15th June 2022, and all the assets including inventory was transferred in accordance with the Business Assets Transfer Agreement dated 19th July 2022 from M/s. Bliss Enterprises and Orion Hose Solutions, the proprietorship concern of Director Vipul Trivedi and Unmesh Trivedi respectively. We have relied on the valuation report of plant and machinery by "Ranjit Sitaram Ligade" dated 15th July, 2022.

As per the information provided to us, inventories were physically verified at regular intervals during the year and as on 31st March, 2023. We were unable to verify the specific details of the inventory`s quantity and value as of March 31, 2023, and as a result, we are unable to provide a comment on this matter.

Management`s Remark : At the time of the company`s incorporation, we conducted a valuation of the inventory with Valuer Ranjit Ligade on the 15th of July, 2022. He undertook physical verification Inventory and valuation of Inventory We relied on this valuation Report , and the inventory was also verified by us. Based on the valuation report , the inventory are transferred to the company.

2. The depreciation on fixed assets is accounted for exclusively on tangible assets, transferred through Business Assets Transfer Agreement dated 19th July 2022. No depreciation has been provided for intangible assets of Rs 77,62,000/- transferred (Other Non-tangible asset as described in the transfer agreement), as we were unable to obtain any evidence for its verification. The failure to charge depreciation on intangible assets during the year, in accordance with AS-10 Property Plant Equipment, has resulted in an understatement of loss and an overstatement of assets.

Management`s Remark : We are currently in the process of gathering information regarding the non-tangible assets mentioned in the Business Assets Transfer Agreement dated July 19, 2022.

The observations made by the Statutory Auditors other than point mentioned above in their report for the financial year ended 31stMarch 2023 read with the explanatory notes therein are self-explanatory and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013.

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, Raju & Prasad Chartered Accountants, Appointed as a First Statutory Auditor for F Y 2023 and will be appointed for 5 years from 2024 to 2028 in AGM of the Company.

Necessary resolution for reappointment of the said Auditors is included in the Notice of AGM for seeking approval of members.

## SECRETARIAL AUDIT REPORT

Provisions of Section 204 read with Section 134(3) of the Companies Act, 2013 are not applicable to the company since Company does not have outstanding loans or borrowings from banks or public financial institutions of Rs. 100 crore or more on 31.03.2023

### REPORTING OF FRAUDS BY STATUTORY AUDITORS UNDER SECTION 143(12):

There were no incidences of reporting of frauds by Statutory Auditors of the Company under Section 143(12) of the Act read with Companies (Accounts) Rules, 2014.

### OTHER DISCLOSURES

Other disclosures as per provisions of Section 134 of the Act read with Companies (Accounts) Rules, 2014 are furnished as under:

### DISCLOSURE OF ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL:

No orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

### DIRECTOR'S RESPONSIBILITY STATEMENT:

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2023, the Board of Directors hereby confirms that:

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

such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the loss of the Company for that year;

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

the annual accounts of the Company have been prepared on a going concern basis;

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

DISCLOSURE REGARDING INTERNAL COMPLAINTS COMMITTEE:

Your company was not required to constitute Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as there are less than 10 employees in the company.

DISCLOSURE UNDER SECTION 43(a)(ii) OF THE COMPANIES ACT, 2013:

The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE UNDER SECTION 54(1)(d) OF THE COMPANIES ACT, 2013:

The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1) (d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE UNDER SECTION 62(1)(b) OF THE COMPANIES ACT,2013:

The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1) (b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.

DISCLOSURE UNDER SECTION 67(3) OF THE COMPANIES ACT,2013:

During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014 is furnished.

DISCLOSURE OF PROCEEDINGS PENDING OR APPLICATION MADE UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016 (if applicable)

No application was filed for corporate insolvency resolution process, by a financial or operational creditor or by the company itself under the IBC before the NCLT.

DISCLOSURE OF REASON FOR DIFFERENCE BETWEEN VALUATION DONE AT THE TIME OF TAKING LOAN FROM BANK AND AT THE TIME OF ONE TIME SETTLEMENT

There was no instance of one time settlement with any Bank or Financial Institution.

ACKNOWLEDGEMENTS AND APPRECIATION:

Your Directors take this opportunity to thank the customers, shareholders, suppliers, bankers, business partners/associates, financial institutions and Central and State Governments for their consistent support and encouragement to the Company.

For and on behalf of the Board

Unmesh Trivedi Director Din: 09639524 Place: Hyderabad Date: 02.12.2023	Vipul Trivedi Director Din: 09639525 Place: Hyderabad Date: 02.12.2023
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## Textual information (2)

### Description of state of companies affair

As the company was established on the 15th of June, 2022, no previous year data is available. All assets were transferred in accordance with the Business Assets Transfer Agreement dated July 19, 2022, from M/s. Bliss Enterprises and Orion Hose Solutions, the proprietorship concerns of Director Vipul Trivedi and Unmesh Trivedi, respectively

## Textual information (3)

### **Disclosure relating to amounts if any which is proposed to carry to any reserves**

Particulars For the financial year ended 31st March, 2023 For the financial year ended 31st March, 2022 Interim Dividend - - Final Dividend - - Tax on distribution of dividend - - Transfer of General Reserve - - Balance carried to Balance sheet (45,82,423) -

## Textual information (4)

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

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2023, the Board of Directors hereby confirms that: a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; b. such accounting policies have been selected and applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2023 and of the loss of the Company for that year; c. proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d. the annual accounts of the Company have been prepared on a going concern basis; e. proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

## Textual information (5)

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

Except as disclosed elsewhere in this report, no material changes and commitments which could affect the Company's financial position have occurred between the end of the financial year of the Company and date of this report.

## Textual information (6)

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

The transactions/contracts/ arrangements referred to in Section 188(1) of Companies Act, 2013 with related party(ies) as defined under the provisions of Section 2(76) of the Companies Act, 2013 if any, have been disclosed under para 1.12 of notes to accounts.

## Textual information (7)

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

There was no change in Directorship of the Company during the year under review. The Company was not required to appoint any Key Managerial Personnel.

## Textual information (8)

### **Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]**

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

## Textual information (9)

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

## FINANCIAL RESULTS

The Company's performance during the year ended 31stMarch 2023 is summarized below:

(All figures in Rupees)

Particulars	For the financial year ended 31stMarch, 2023	For the financial year ended 31stMarch, 2022
Income	2,76,16,406	-
Less: Expenses	3,26,66,843	-
Profit/ (Loss) before tax	(50,50,437)	-
Less: Provision for tax	-	-
Income Tax of earlier years w/off	-	-
Exception Income	-	-
Exception expenditure	-	-
Deferred Tax	4,68,013	-
Profit after Tax	(45,82,423)	-

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

..(1)

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

Auditors [Axis]	i
	<b>15/06/2022 to 31/03/2023</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	RAJU AND PRASAD CHARTERED ACCOUNTANTS
Name of auditor signing report	AVINASH TIKAMCHAND JAIN
Firms registration number of audit firm	003475S
Membership number of auditor	041689
Address of auditors	511, CORPORATE CENTRE, NIRMAL LIFESTYLE MALL, LBS MARG, MULUND WEST, MUMBAI-400080
Permanent account number of auditor or auditor's firm	AACFR2404H
SRN of form ADT-1	F94179942
Date of signing audit report by auditors	02/12/2023
Date of signing of balance sheet by auditors	02/12/2023

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

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	<b>15/06/2022 to 31/03/2023</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	As per audit report
Disclosure in auditors report relating to inventories	As per audit report
Disclosure in auditors report relating to loans	As per audit report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per audit report
Disclosure in auditors report relating to deposits accepted	As per audit report
Disclosure in auditors report relating to maintenance of cost records	As per audit report
Disclosure in auditors report relating to statutory dues [TextBlock]	as per audit report
Disclosure in auditors report relating to default in repayment of financial dues	As per audit report
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per audit report
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per audit report
Disclosure in auditors report relating to managerial remuneration	As per audit report
Disclosure in auditors report relating to Nidhi Company	As per audit report
Disclosure in auditors report relating to transactions with related parties	As per audit report
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per audit report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	As per audit report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	As per audit report



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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (10) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	REFER AUDIT REPORT

## Textual information (10)

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

#### INDEPENDENT AUDITORS' REPORT

To,

The Members of BLSX Limited

Report on the audit of the financial statements

#### Qualified Opinion

We have audited the accompanying financial statements of BLSX Limited ("the Company"), which comprise the balance sheet as at March 31, 2023, and the Statement of Profit and Loss, the statement of cash flow for the period June 15th, 2022 to March 31, 2023, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for the effect of the matter described in the Basis of Qualified opinion section the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and its Loss for the year ended on 31st March, 2023.

#### Basis for Qualified opinion

We draw attention to the following matter:

The company was incorporated on 15th June 2022, and all the assets including inventory was transferred in accordance with the Business Assets Transfer Agreement dated 19th July 2022 from M/s. Bliss Enterprises and Orion Hose Solutions, the proprietorship concern of Director Vipul Trivedi and Unmesh Trivedi respectively. We have relied on the valuation report of plant and machinery by "Ranjit Sitaram Ligade" dated 15th July, 2022.

As per the information provided to us, inventories were physically verified at regular intervals during the year and as on 31st March, 2023. We were unable to verify the specific details of the inventory's quantity and value as of March 31, 2023, and as a result, we are unable to provide a comment on this matter.

However, we are unable to verify the quantitative details of the inventory and its value as on March 31, 2023, and therefore, we are unable to provide a comment on the same.

The depreciation on fixed assets is accounted for exclusively on tangible assets, transferred through Business Assets Transfer Agreement dated 19th July 2022. No depreciation has been provided for intangible assets of Rs 77,62,000/- transferred (Other Non-tangible asset as described in the transfer agreement), as we were unable to obtain any evidence for its verification. The failure to charge depreciation on intangible assets during the year, in accordance with AS-10 Property Plant Equipment, has resulted in an understatement of loss and an overstatement of assets.

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of

our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the Financial Statement

Key audit matters

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

Key Audit Matter	How Auditor has addressed the Key audit Matter
<p><b>Provident Fund &amp; ESIC</b></p> <p>The Company was incorporated on 15th June 2022, prior to there were 2 Proprietorship Firms namely Bliss Enterprises &amp; Orion Hose Solutions.</p> <p>The payments &amp; expenses made for Provident fund &amp; ESIC for the period December 2022 to February 2023 i.e., after the incorporation of the company have been made from the Proprietor's Books of Accounts, whereas it should have been done from the Company's Books of Accounts.</p> <p>Only the payment &amp; expense for the month of March 2023 have been recorded in the Company's Books of Accounts.</p>	<p><b>Our Audit Procedure :</b></p> <p>We have reviewed the Company's Policies, procedures and documentation related to Provident fund and ESIC.</p> <p>Assessed the company's compliance with the applicable laws &amp; regulations related to Provident Fund &amp; ESIC.</p> <p>Verification of whether the employer is registered with relevant authorities, making timely contributions &amp; providing employees with the required statements &amp; benefits.</p> <p>Evaluated the internal controls in place to ensure the accuracy and reliability of Provident Fund and ESIC, including assessment of Segregation of Duties, authorization procedures and record-keeping procedures.</p>

Information other than the financial statements and auditors' report thereon

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

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

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

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

#### Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The board of directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

#### Report on other legal and regulatory requirements

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The balance sheet, the statement of profit and loss and the statement of Cash Flow dealt with by this report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting; and;

(g) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

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

a. The Company does not have any pending litigations which would impact its financial position;

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

d. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the

understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(i) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(j) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is not applicable for the financial year ended March 31, 2023

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Raju and Prasad Chartered Accountants

FRN: 003475S

Avinash T Jain

Partner Membership No: 041689

. UDIN: 23041689BGVRNR4828

Place: Mumbai Date: 02.12.2023

Referred to in paragraph 1 of the Auditors' Report of even date to the members of BLSX Limited on the financial statements for the year ended March 31, 2023

On the basis of such checks as we considered appropriate and according to the information and explanations given to us during the course of our audit, we report that

In respect of the Company's fixed assets

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

(b). The fixed assets of the Company were physically verified in full by the management during the year. According to the information and explanations given to us and as examined by us, no material discrepancies were noticed on such verification except for the "para 2 of the Basis of Qualified Opinion".

(c). According to the information and explanations given to us, the records examined by us and based on the examination of the Business Assets Transfer Agreement deeds provided to us, we report that, the title deeds, comprising all Tangible and Non Tangible Assets which are freehold, are transferred in the name of the Company as at the balance sheet date. As per the explanation given to us, the Company had been converted from M/s. Bliss Enterprises and Orion Hose Solutions solution the proprietorship concern of Vipul Trivedi and Unmesh Trivedi vide agreement dated 19.07.2022.

2. In respect of Inventories

(a) The inventories were physically verified during the year by the Management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and the procedure of such verification by the Management is appropriate having regard to size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification when compared with books of account.

(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of Rs. 5 Crore, in aggregate, at points of time during the year, from banks on the basis of security of current assets. In our opinion and according to information and explanations given to us, the company is not required to file the quarterly returns or statements.

3. (a). The company has not granted secured or unsecured loans to companies, firms or other parties covered in the register maintained

under section 189 of the Act.

(b). The company has not granted secured or unsecured loans to companies, firms or other parties covered in the register maintained under section 189 of the Act, and there is no repayment schedule prescribed, hence the comment on the receipt of the principal and interest thereon is not required.

(c). The company has not granted secured or unsecured loans to companies, firms or other parties covered in the register maintained under section 189 of the Act, and there is no overdue amount which is more than rupees one lakh, hence the comment on the overdue amount is not required.

In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

The Central Government of India has not prescribed the maintenance of cost records under sub- section (1) of Section 148 of the Act for any of the products of the Company.

Based on the information and explanations provided to us and the records of the Company examined by us, we are of the opinion that the Company has defaulted in the deduction of TDS amounting to Rs 77,501/- on a gross amount of Rs 12,02,858/-. Additionally, TDS has not been deducted on a salary amounting to Rs 17,80,462/-. Furthermore, the company has defaulted in the deduction and payment of Provident Fund and ESIC from December 2022 to February 2023, which are generally undisputed statutory dues. As per the information provided to us, wealth tax, customs duty, cess, and excise duty are not applicable to the Company for the current year. Upon examination of the records of the Company, we found no dues of income tax, sales-tax, wealth-tax, customs duty, excise duty, and cess that have not been deposited on account of any dispute.

There are no undisclosed income recorded in the books during the year and thus, the clauses is not applicable to the company.

In our opinion and according to the information and explanations given to us, There is no loan and borrowing from Bank and Financial Institution, thus the clauses is not applicable to the company.

The company has not raised money by way of initial public offer. The Company has raised Rs 8,49,02,678/- against Business Transfer Agreement dated 19.07.2022. The Company raised Rs 10,00,000/- against fresh issue and Rs 3,29,502/- through right issue for consideration of cash during the year. Further the no term loan taken during the year. According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

As per the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.



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

Based on the information and explanations provided to us and our examination of the Company`s records, it is evident that the Company is not obligated to maintain an internal audit system.

Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.

In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company.

The Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

This being first year of the of the Company since incorporation, we are the first auditors of company for the year. Hence, there has been no instance of any resignation of statutory auditors occurred during the year.

No Material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

Corporate Social Responsibility is not applicable to company. Hence this clause is not applicable.

There are no qualification or adverse remarks in the audit reports by the respective auditors of group companies. Hence this clause is not applicable to company.

For Raju & Prasad Chartered Accountants,

FRN No.003475S

Avinash T Jain

Partner

Membership No.: 041689

UDIN: 23041689BGVRNR4828

Place: Mumbai Date: 02ndDecember 2023

#### Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of BLSX Limited as on 31stMarch 2023)

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

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

Management's responsibility for internal financial controls

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

#### Auditors' responsibility

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

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

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

#### Meaning of internal financial controls over financial reporting

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

#### Limitations of internal financial controls over financial reporting

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

#### Opinion

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

For Raju & Prasad Chartered Accountants Firm Registration No.003475S

Avinash T Jain

Partner Membership No. 041689 UDIN: 23041689BGVRNR4828

Place: Mumbai

Date: 02ndDecember 2023

### **[400500] Disclosures - Secretarial audit report**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[100100] Balance sheet**

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

	<b>31/03/2023</b>
Balance sheet [Abstract]	
Equity and liabilities [Abstract]	
Shareholders' funds [Abstract]	
Share capital	86,232.18
Reserves and surplus	11,991.53
Total shareholders' funds	98,223.71
Share application money pending allotment	0
Non-current liabilities [Abstract]	
Long-term borrowings	0
Other long-term liabilities	0
Long-term provisions	0
Total non-current liabilities	0
Current liabilities [Abstract]	
Short-term borrowings	0
Trade payables	2,178.8
Other current liabilities	1,847.62
Short-term provisions	0
Total current liabilities	4,026.42
Total equity and liabilities	1,02,250.13
Assets [Abstract]	
Non-current assets [Abstract]	
Fixed assets [Abstract]	
Tangible assets	36,555.85
Intangible assets	0
Total fixed assets	36,555.85
Non-current investments	0
Deferred tax assets (net)	468.01
Long-term loans and advances	0
Total non-current assets	37,023.86
Current assets [Abstract]	
Current investments	0
Inventories	40,704.42
Trade receivables	7,957.06
Cash and bank balances	16,006
Short-term loans and advances	0
Other current assets	558.79
Total current assets	65,226.27
Total assets	1,02,250.13

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

..(1)

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

Directors signing financial statements [Axis]	I	II
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	UNMESH	VIPUL
Middle name of director	VIPUL	
Last name of director	TRIVEDI	TRIVEDI
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	09639524	09639525
Date of signing of financial statements by director	02/12/2023	02/12/2023

**[100400] Cash flow statement, indirect**

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

	<b>15/06/2022 to 31/03/2023</b>
Statement of cash flows [Abstract]	
Whether cash flow statement is applicable on company	Yes
Cash flows from used in operating activities [Abstract]	
Profit before extraordinary items and tax	-5,050.43
Adjustments for reconcile profit (loss) [Abstract]	
Adjustments to profit (loss) [Abstract]	
Adjustments for depreciation and amortisation expense	7,650
Total adjustments to profit (loss)	7,650
Adjustments for working capital [Abstract]	
Adjustments for decrease (increase) in inventories	-40,704
Adjustments for decrease (increase) in trade receivables	-7,957
Adjustments for decrease (increase) in other current assets	-559
Adjustments for increase (decrease) in trade payables	2,179
Adjustments for increase (decrease) in other current liabilities	1,848
Total adjustments for working capital	-45,193
Total adjustments for reconcile profit (loss)	-37,543
Net cash flows from (used in) operations	-42,593.43
Net cash flows from (used in) operating activities before extraordinary items	-42,593.43
Net cash flows from (used in) operating activities	-42,593.43
Cash flows from used in investing activities [Abstract]	
Purchase of tangible assets	36,444
Purchase of intangible assets	7,762
Net cash flows from (used in) investing activities before extraordinary items	-44,206
Net cash flows from (used in) investing activities	-44,206
Cash flows from used in financing activities [Abstract]	
Proceeds from issuing shares	1,02,806
Other inflows (outflows) of cash	-0.57
Net cash flows from (used in) financing activities before extraordinary items	1,02,805.43
Net cash flows from (used in) financing activities	1,02,805.43
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	16,006
Net increase (decrease) in cash and cash equivalents	16,006
Cash and cash equivalents cash flow statement at end of period	16,006

**[200100] Notes - Share capital****Disclosure of shareholding more than five per cent in company [Table]**

..(1)

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

Classes of share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 1 [Member]	Shareholder 2 [Member]
Name of shareholder [Axis]	<b>15/06/2022 to 31/03/2023</b>	<b>15/06/2022 to 31/03/2023</b>
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 Up	Fully PAid Up
Name of shareholder	Umesh Trivedi	Vipul Trivedi
PAN of shareholder	AGUPT8075A	ABAPT0459P
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 2,81,83,683	[shares] 5,78,49,507
Percentage of shareholding in company	33.00%	67.00%

## Disclosure of classes of share capital [Table]

..(1)

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

Classes of share capital [Axis]	Share capital [Member]	Equity shares [Member]	Equity shares 1 [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]			
Disclosure of classes of share capital [LineItems]			
Type of share			Fully paid up
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000	[shares] 10,00,00,000
Value of shares authorised	1,00,000	1,00,000	1,00,000
Number of shares issued	[shares] 8,62,32,180	[shares] 8,62,32,180	[shares] 8,62,32,180
Value of shares issued	86,232.18	86,232.18	86,232.18
Number of shares subscribed and fully paid	[shares] 8,62,32,180	[shares] 8,62,32,180	[shares] 8,62,32,180
Value of shares subscribed and fully paid	86,232.18	86,232.18	86,232.18
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] 8,62,32,180	[shares] 8,62,32,180	[shares] 8,62,32,180
Total value of shares subscribed	86,232.18	86,232.18	86,232.18
Value of shares paid-up [Abstract]			
Number of shares paid-up	[shares] 8,62,32,180	[shares] 8,62,32,180	[shares] 8,62,32,180
Value of shares called	86,232.18	86,232.18	86,232.18
Calls unpaid [Abstract]			
Calls unpaid by directors and officers [Abstract]			
Calls unpaid by directors	0	0	0
Calls unpaid by officers	0	0	0
Total calls unpaid by directors and officers	0	0	0
Calls unpaid by others	0	0	0
Total calls unpaid	0	0	0
Forfeited shares	0	0	0
Forfeited shares reissued	0	0	0
Value of shares paid-up	86,232.18	86,232.18	86,232.18
Par value per share			[INR/shares] 1
Amount per share called in case shares not fully called			[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]			
Changes in number of shares outstanding [Abstract]			
Increase in number of shares outstanding [Abstract]			
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0
Number of shares 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
Decrease in number of shares during period [Abstract]			
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 8,62,32,180	[shares] 8,62,32,180	[shares] 8,62,32,180
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
Decrease in share capital during period [Abstract]			
Decrease in amount of shares bought back	0	0	0
Other decrease in amount of shares	0	0	0
Total decrease in share capital during period	0	0	0
Total increase (decrease) in share capital	0	0	0
Share capital at end of period	86,232.18	86,232.18	86,232.18
Rights preferences and restrictions attaching to class of share capital	NA	NA	NA
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	NA	NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	NA	NA	NA
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	NA	NA	NA



Over due period for which application money is pending prior to allotment of shares	NA	NA	NA
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA	NA

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of notes on share capital explanatory [TextBlock]	
Whether there are any shareholders holding more than five per cent shares in company	Yes
Number of persons on private placement of preference share	0
Number of shareholders of company	2
Number of allottees in case of preferential allotment	0
Whether money raised from public offering during year	No

## [200200] Notes - Reserves and surplus

### Statement of changes in reserves [Table]

..(1)

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

Components of reserves [Axis]	Reserves [Member]	Securities premium account [Member]	Surplus [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 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	-4,582.42	0	-4,582.42
Other additions to reserves	16,573.95	16,573.95	
Total additions to reserves	11,991.53	16,573.95	-4,582.42
Total changes in reserves	11,991.53	16,573.95	-4,582.42
Reserves at end of period	11,991.53	16,573.95	-4,582.42

## [201000] Notes - Tangible assets

### Disclosure of tangible assets [Table]

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]			Plant and equipment [Member]		
	Owned and leased assets [Member]			Owned and leased assets [Member]		
Sub classes of tangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	44,206.13	44,206.13		23,777.74	23,777.74	
Depreciation tangible assets	-7,650.28		7,650.28	-4,317.67		4,317.67
Total changes in tangible assets	36,555.85	44,206.13	7,650.28	19,460.07	23,777.74	4,317.67
Tangible assets at end of period	36,555.85	44,206.13	7,650.28	19,460.07	23,777.74	4,317.67

## Disclosure of tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	23,777.74	23,777.74		23,777.74	23,777.74	
Depreciation tangible assets	-4,317.67		4,317.67	-4,317.67		4,317.67
Total changes in tangible assets	19,460.07	23,777.74	4,317.67	19,460.07	23,777.74	4,317.67
Tangible assets at end of period	19,460.07	23,777.74	4,317.67	19,460.07	23,777.74	4,317.67

## Disclosure of tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	955.6	955.6		955.6	955.6	
Depreciation tangible assets	-173.52		173.52	-173.52		173.52
Total changes in tangible assets	782.08	955.6	173.52	782.08	955.6	173.52
Tangible assets at end of period	782.08	955.6	173.52	782.08	955.6	173.52

## Disclosure of tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,034.83	4,034.83		4,034.83	4,034.83	
Depreciation tangible assets	-732.66		732.66	-732.66		732.66
Total changes in tangible assets	3,302.17	4,034.83	732.66	3,302.17	4,034.83	732.66
Tangible assets at end of period	3,302.17	4,034.83	732.66	3,302.17	4,034.83	732.66

## Disclosure of tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	4,034.83	4,034.83		7,675.96	7,675.96	
Depreciation tangible assets	-732.66		732.66	-2,426.43		2,426.43
Total changes in tangible assets	3,302.17	4,034.83	732.66	5,249.53	7,675.96	2,426.43
Tangible assets at end of period	3,302.17	4,034.83	732.66	5,249.53	7,675.96	2,426.43

## Disclosure of tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Office equipment [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,675.96	7,675.96		7,762	7,762	
Depreciation tangible assets	-2,426.43		2,426.43	0		0
Total changes in tangible assets	5,249.53	7,675.96	2,426.43	7,762	7,762	0
Tangible assets at end of period	5,249.53	7,675.96	2,426.43	7,762	7,762	0

## Disclosure of tangible assets [Table]

..(7)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Other tangible assets	Other tangible assets	Other tangible assets	Other tangible assets	Other tangible assets	Other tangible assets
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	7,762	7,762		7,762	7,762	
Depreciation tangible assets	0		0	0		0
Total changes in tangible assets	7,762	7,762	0	7,762	7,762	0
Tangible assets at end of period	7,762	7,762	0	7,762	7,762	0

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

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]	Plant and equipment [Member]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
	Owned and leased assets [Member]	Owned and leased assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]	Owned assets [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	as per notes	as per notes	as per notes	as per notes	as per notes	as per notes
Useful lives or depreciation rates tangible assets	as per notes	as per notes	as per notes	as per notes	as per notes	as per notes

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

..(2)

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

Classes of tangible assets [Axis]	Vehicles [Member]	Motor vehicles [Member]		Office equipment [Member]		Other tangible assets [Member]
	Owned and leased assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]	Owned assets [Member]	Owned and leased assets [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	as per notes	as per notes	as per notes	as per notes	as per notes	as per notes
Useful lives or depreciation rates tangible assets	as per notes	as per notes	as per notes	as per notes	as per notes	as per notes

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

..(3)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]	Owned assets [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	as per notes	as per notes
Useful lives or depreciation rates tangible assets	as per notes	as per notes

**[201100] Notes - Intangible assets****Disclosure of intangible assets [Table]**

..(1)

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

<b>Classes of intangible assets [Axis]</b>	<b>Company total intangible assets [Member]</b>
<b>Sub classes of intangible assets [Axis]</b>	<b>Internally generated and other than internally generated intangible assets [Member]</b>
<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>
	<b>31/03/2023</b>
Disclosure of intangible assets [Abstract]	
Disclosure of intangible assets [LineItems]	
Reconciliation of changes in intangible assets [Abstract]	
Intangible assets at end of period	0

**[200600] Notes - Subclassification and notes on liabilities and assets****Subclassification of trade receivables [Table]**

..(1)

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

<b>Classification of assets based on security [Axis]</b>	<b>Classification of assets based on security [Member]</b>	<b>Unsecured considered good [Member]</b>
	<b>31/03/2023</b>	<b>31/03/2023</b>
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	7,957.06	7,957.06
Allowance for bad and doubtful debts	0	0
<b>Total trade receivables</b>	<b>7,957.06</b>	<b>7,957.06</b>
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors		0
Trade receivables due by other officers		0
Trade receivables due by others		0
<b>Total trade receivables due by directors, other officers or others</b>		<b>0</b>
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
Trade receivables due by private companies in which any director is director		0
Trade receivables due by private companies in which any director is member		0
<b>Total trade receivables due by firms or companies in which any director is partner or director</b>		<b>0</b>

## Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]	Raw materials [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	40,704.42	40,704.42
Goods in transit	0	0
Mode of valuation	as per notes	as per notes

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

	15/06/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	
Trade payables, long-term	0
Total other long-term liabilities	0
Interest accrued but not due on borrowings	0
Interest accrued and due on borrowings	0
Interest accrued but not due on public deposits	0
Interest accrued and due on public deposits	0
Debentures claimed but not paid	0
Income received in advance	0
Unpaid dividends	0
Application money received for allotment of securities and due for refund, principal	0
Unpaid matured deposits and interest accrued thereon	0
Unpaid matured debentures and interest accrued thereon	0
Taxes payable other tax	1,741.58
Public deposit payable, current	0
Total other payables, current	1,741.58
Advance received from customers	31.04
Current liabilities portion of share application money pending allotment	0
Other current liabilities, others	75
Total other current liabilities	1,847.62
Aggregate amount of trade receivables outstanding for period exceeding six months	0
Fixed deposits with banks	0
Other balances with banks	15,873.14
Total balance with banks	15,873.14
Cash on hand	132.86
Total cash and cash equivalents	16,006
Total cash and bank balances	16,006
Balances held with banks to extent held against other commitments	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0
Bank deposits with more than twelve months maturity	0
Other current assets, others	558.79
Total other current assets	558.79
Nature of other current assets	as per notes to accounts

**[200700] Notes - Additional disclosures on balance sheet**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	
Estimated amount of contracts remaining to be executed on capital account and not provided for	0
Total commitments	0
Total contingent liabilities and commitments	0
Amount of dividends proposed to be distributed to equity shareholders	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0
Percentage of proposed dividend	0.00%
Deposits accepted or renewed during period	0
Deposits matured and claimed but not paid during period	0
Deposits matured and claimed but not paid	0
Deposits matured but not claimed	0
Interest on deposits accrued and due but not paid	0
Additions to equity share warrants during period	0
Deductions in equity share warrants during period	0
Total changes in equity share warrants during period	0
Equity share warrants at end of period	0
Equity share warrants for existing members	0
Equity share warrants for others	0
Total equity share warrants	0
Share application money received during year	0
Share application money paid during year	0
Amount of share application money received back during year	0
Amount of share application money repaid returned back during year	0
Number of person share application money paid during year	0
Number of person share application money received during year	0
Number of person share application money paid as at end of year	0
Number of person share application money received as at end of year	0
Share application money received and due for refund	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No
Unclaimed share application refund money	0
Unclaimed matured debentures	0
Unclaimed matured deposits	0
Interest unclaimed amount	0
Number of warrants converted into equity shares during period	0
Number of warrants converted into preference shares during period	0
Number of warrants converted into debentures during period	0
Number of warrants issued during period (in foreign currency)	0
Number of warrants issued during period (INR)	0
Number of shareholders to whom shares are allotted under private placement during period	0

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

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Refer Notes to accounts



**[201700] Notes - Government grants**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of notes on government grants explanatory [TextBlock]	
Capital subsidies or grants received from government authorities	0
Revenue subsidies or grants received from government authorities	0

**[201200] Notes - Employee benefits**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of employee benefits explanatory [TextBlock]	Refer P & L Notes

**[201600] Notes - Related party**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of notes on related party explanatory [TextBlock]	
Whether there are any related party transactions during year	No
Whether company is subsidiary company	No

**[201400] Notes - Leases**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of leases explanatory [TextBlock]	
Whether any operating lease has been converted to financial lease or vice-versa	No

**[300300] Notes - Earnings per share**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of earnings per share explanatory [TextBlock]	
Weighted average shares and adjusted weighted average shares [Abstract]	
Basic weighted average shares	[shares] 8,62,32,180
Adjusted weighted average shares	[shares] 8,62,32,180
Diluted weighted average shares	[shares] 8,62,32,180
Adjustments of numerator to calculate basic earnings per share [Abstract]	
Profit (loss) for period	-4,582.42
Adjustments of numerator to calculate diluted earnings per share [Abstract]	
Profit (loss) for period	-4,582.42

**[202800] Notes - Subsidiary information**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

**[201900] Notes - Income taxes**

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

	<b>31/03/2023</b>
Disclosure of notes on income taxes explanatory [TextBlock]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]	
Components of deferred tax assets [Abstract]	
Deferred tax asset, other	468.01
Total deferred tax assets	468.01

**[202400] Notes - Investments in associates**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

**[202700] Notes - Cash flow statements**

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

	<b>31/03/2023</b>
Disclosure of cash flow statement explanatory [TextBlock]	
Cash and cash equivalents if different from balance sheet [Abstract]	
Cash and cash equivalents cash flow statement	16,006
Total cash and cash equivalents	16,006

**[100200] Statement of profit and loss**

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

	<b>15/06/2022 to 31/03/2023</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	27,611.24
Revenue from sale of services	0
Total revenue from operations other than finance company	27,611.24
Total revenue from operations	27,611.24
Other income	5.17
Total revenue	27,616.41
Expenses [Abstract]	
Cost of materials consumed	0
Purchases of stock-in-trade	15,515.84
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-7.87
Employee benefit expense	6,516.94
Finance costs	24.16
Depreciation, depletion and amortisation expense [Abstract]	
Depreciation expense	7,650.28
Total depreciation, depletion and amortisation expense	7,650.28
CSR expenditure	0
Other expenses	2,967.49
Total expenses	32,666.84
Total profit before prior period items, exceptional items, extraordinary items and tax	-5,050.43
Total profit before extraordinary items and tax	-5,050.43
Total profit before tax	-5,050.43
Tax expense [Abstract]	
Deferred tax	-468.01
Total tax expense	-468.01
Total profit (loss) for period from continuing operations	-4,582.42
Total profit (loss) for period before minority interest	-4,582.42
Total profit (loss) for period	-4,582.42
Earnings per equity share [Abstract]	
Basic earning per equity share	[INR/shares] -0.05
Diluted earnings per equity share	[INR/shares] -0.05
Nominal value of per equity share	[INR/shares] 1

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

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

	<b>15/06/2022 to 31/03/2023</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	27,611.24
Total revenue from sale of products	27,611.24
Disclosure of revenue from sale of services [Abstract]	
Revenue from sale of services [Abstract]	
Revenue from sale of services, gross	0
Total revenue from sale of services	0
Disclosure of other income [Abstract]	
Interest income [Abstract]	
Interest income on long-term investments [Abstract]	
Interest on other long-term investments	0
Total interest income on long-term investments	0
Total interest income	0
Dividend income [Abstract]	
Dividend income long-term investments [Abstract]	
Dividend income long-term investments from others	0
Total dividend income long-term investments	0
Total dividend income	0
Other non-operating income [Abstract]	
Miscellaneous other non-operating income	5.17
Total other non-operating income	5.17
Total other income	5.17
Disclosure of finance cost [Abstract]	
Interest expense [Abstract]	
Other interest charges	0
Total interest expense	0
Other borrowing costs	24.16
Total finance costs	24.16
Employee benefit expense [Abstract]	
Salaries and wages	6,458.3
Managerial remuneration [Abstract]	
Remuneration to directors [Abstract]	
Salary to directors	0
Total remuneration to directors	0
Total managerial remuneration	0
Staff welfare expense	58.64
Total employee benefit expense	6,516.94
Breakup of other expenses [Abstract]	
Consumption of stores and spare parts	0
Power and fuel	26.45
Rent	500.39
Repairs to building	0
Repairs to machinery	0
Insurance	0
Rates and taxes excluding taxes on income [Abstract]	
Other cess taxes	717.25
Total rates and taxes excluding taxes on income	717.25
Electricity expenses	288.09
Information technology expenses	49.2
Travelling conveyance	179.16
Legal professional charges	29.7
Directors sitting fees	0
Registration filing fees	224.82
Advertising promotional expenses	492.87
Commission paid other selling agents	202.1
Provision bad doubtful debts created	0
Provision bad doubtful loans advances created	0
Write-off assets [Abstract]	

Miscellaneous expenditure written off [Abstract]	
Other miscellaneous expenditure written off	0
Total miscellaneous expenditure written off	0
Bad debts written off	0
Bad debts advances written off	0
Total write-off assets	0
Loss on disposal of intangible asset	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0
Payments to auditor [Abstract]	
Payment for audit services	75
Total payments to auditor	75
Miscellaneous expenses	182.46
Total other expenses	2,967.49

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

#### Details of goods purchased [Table]

..(1)

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

Categories of goods purchased [Axis]	Goods purchased [Member]	Goods purchased 1 [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of goods purchased [Abstract]		
Details of goods purchased [LineItems]		
Description of goods purchased	a. Purchases and Direct Expenses	a. Purchases and Direct Expenses
Total goods purchased	15,515.84	15,515.84

#### Details of raw materials consumed [Table]

..(1)

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

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]	Raw materials consumed 1 [Member]
	15/06/2022 to 31/03/2023	15/06/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]		
Additional details in case of manufacturing companies [Abstract]		
Details of raw materials consumed [Abstract]		
Details of raw materials consumed [LineItems]		
Description of raw materials category	na	na
Total raw materials consumed	0	0

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

	<b>15/06/2022 to 31/03/2023</b>
Additional information on profit and loss account explanatory [TextBlock]	
Changes in inventories of finished goods	-7.87
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-7.87
Revenue job work	0
Total gross income from services rendered	0
Expenditure on dividend paid	0
Total expenditure in foreign currency	0
Special dividend remitted in foreign currency	0
Total amount of dividend remitted in foreign currency	0
Earnings on other income	0
Total earnings in foreign currency	0
Domestic sale traded goods	22,538.17
Total domestic turnover goods, gross	22,538.17
Export sale traded goods	5,073.07
Total export turnover goods, gross	5,073.07
Total revenue from sale of products	27,611.24
Domestic revenue services	0
Total revenue from sale of services	0
Gross value of transaction with related parties as per AS-18	0
Bad debts of related parties as per AS-18	0

**[300100] Notes - Revenue**

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

	<b>15/06/2022 to 31/03/2023</b>
Disclosure of revenue explanatory [TextBlock]	Refer P & L Notes

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

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

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

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

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

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

Key managerial personnels and directors [Axis]	III 15/06/2022 to 31/03/2023	i 15/06/2022 to 31/03/2023	ii 15/06/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	BEENA TRIVEDI	UNMESH VIPUL TRIVEDI	VIPUL TRIVEDI
Director identification number of key managerial personnel or director	09639523	09639524	09639525
Date of birth of key managerial personnel or director	24/08/1961	04/01/1988	21/10/1956
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 2,81,83,683	[shares] 5,78,49,507
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

**[301000] Notes - Corporate social responsibility**

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

	15/06/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No