

NATIONAL E-REPOSITORY LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[700300] Disclosure of general information about company

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	NATIONAL E-REPOSITORY LIMITED	
Corporate identity number	U93090MH2017PLC291035	
Permanent account number of entity	AAFNCN4933R	
Address of registered office of company	ACKRUTI CORPORATE PARK, 1ST FLOOR, NEAR G E GARDEN, KANJURMARG (W), MUMBAI, MAHARASHTRA, 400078, INDIA	
Type of industry	Commercial and Industrial	
Registration date	10/02/2017	
Category/sub-category of company	Company limited by Shares/ Non-govt company	
Whether company is listed company	No	
Name of parent entity	National Commodity & Derivatives Exchange Limited (NCDEX)	
Date of board meeting when final accounts were approved	17/05/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Name of registrar and transfer agent	Link Intime India Private Limited	
Address and contact details of registrar and transfer agent	C-101, 1st Floor, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West) Mumbai - 400083.	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	ACKRUTI CORPORATE PARK, 1ST FLOOR, NEAR G E GARDEN, KANJURMARG (W), MUMBAI, MAHARASHTRA, 400078, INDIA	
Name of city of place of maintenance of computer servers (storing accounting data)	MUMBAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	400078	
Name of district of place of maintenance of computer servers (storing accounting data)	MUMBAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91-22-62441500	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	Service1	Service2	Service3
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]			
Disclosure of principal product or services [Abstract]			
Disclosure of principal product or services [LineItems]			
Product or service category (ITC 4 digit) code	9971	9983	9985
Description of product or service category	Other Services Auxiliary to Financial Services	Other Professional, Technical and Business Services n.e.c.	Other support services n.e.c.
Turnover of product or service category	640.98	215.48	5.5
Highest turnover contributing product or service (ITC 8 digit) code	99715990	99839900	99859990
Description of product or service	Other Services Auxiliary to Financial Services	Other Professional, Technical and Business Services n.e.c.	Other support services n.e.c.
Turnover of highest contributing product or service	640.98	215.48	5.5

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	Sign1	Sign2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	SAURABH	SIRAJ
Last name of director	KHANNA	HUSSAIN
Designation of director	MD & CEO	Chairman
Director identification number of director	10227329	05346215
Date of signing board report	05/08/2024	05/08/2024

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

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2023 to 31/03/2024
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Business for Repository for Electronic Warehousing Negotiable Receipts (eNWR) or any other instrument related to commodities related to warehouse repository, to service eNWR market
Description of main product/service	Business for Repository for Electronic Warehousing Negotiable Receipts (eNWR) or any other instrument related to commodities related to warehouse repository, to service eNWR market
NIC code of product/service	66190
Percentage to total turnover of company	100.00%

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

	01/04/2023 to 31/03/2024
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Directors report
Disclosure relating to amounts if any which is proposed to carry to any reserves	-
Disclosures relating to amount recommended to be paid as dividend	The Company has been incurring losses since its incorporation. Due to which, there are no reserves available with the Company. Hence, no dividend is recommended for the year under review.
Details regarding energy conservation	The Company undertakes suitable measures for conservation and optimum utilization of energy.
Details regarding technology absorption	The Company makes extensive use of technology in its core business operations and also extending or encouraging the same with the other companies/stakeholders for the business integration.
Details regarding foreign exchange earnings and outgo	During the year under review, the foreign exchange earnings and outgo were Nil.
Disclosures in director's responsibility statement	As per Directors report
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (2) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	During the year under review, the Company has not given any loans, guarantees and investments which attract the provisions of Section 186 of the Companies Act, 2013.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (3) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	(A) No
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (4) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	05/08/2024
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (5) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	NATIONAL E-REPOSITORY LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (6) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	-

Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (8) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in the nature of the business of the Company during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (9) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have any Subsidiary, Joint Venture or Associate Company.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (10) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (11) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The internal financial controls with reference to the Financial Statements are considered to be adequate.
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	-
Details of remuneration of director or managerial personnel [Abstract]	
Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [TextBlock]	Textual information (12) [See below]
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	Textual information (13) [See below]
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	Textual information (14) [See below]
Number of meetings of board	5
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Footnotes

(A) The details of the related party transactions as required under the IND AS-24 are set out in Note No. 26 to the Financial Statements. Hence Form No. AOC-2 is not applicable to the Company for FY 2023-24.

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Members,

Your Directors have pleasure in presenting this 7th Annual Report on the affairs of National E-Repository Limited ('the Company'/'NERL'/'the Repository') together with the audited financial statements for the financial year ended on March 31, 2024.

FINANCIAL RESULTS

The financial performance of the Company for the financial year ended March 31, 2024 along with previous year figures is summarised as under:

		(Rs. In lakhs)
PARTICULARS	For the year ended March 31, 2024	For the year ended March 31, 2023
Total Income	1084.56	958.44
Total Expenditure	1757.55	1689.27
Profit / (loss) before Taxation and exceptional item	(672.99)	(730.83)
Exceptional Item	NIL	NIL
Profit / (loss) after Exceptional Items and before tax	(672.99)	(730.83)
Profit / (Loss) after tax (A)	(501.37)	(550.47)
Other comprehensive income for the year, net of taxes (B)	(9.47)	(7.17)
Total comprehensive income for the year (A+B)	(510.84)	(557.64)
Add: Surplus brought forward from previous year	NIL	NIL
Balance carried forward	(510.84)	(557.64)

STATE OF COMPANIES AFFAIRS

Background

National E-Repository Limited (NERL) started its operations on September 26, 2017 and is regulated by Warehousing Development and Regulatory Authority (WDRA) as a Repository and Platform for Creation and Management of Electronic Negotiable Warehouse Receipts (eNWRs). Apart from National Commodity & Derivatives Exchange Limited (NCDEX), the other shareholders of NERL include National Bank for Agriculture and Rural Development (NABARD), the largest re-finance institution, ICICI Bank, one of the largest private sector Banks in India and State Bank of India, the largest public sector Bank in India. Such unique parentage makes it a unique proposition to provide repository services to the Indian Agricultural Market.

The main business of NERL is to offer a digital platform for the creation and management of eNWRs, issued in warehouses registered with the WDRA.

Exchange and Emerging Business:

FY 2023-24 was the 6th full year of operations for NERL after receiving the Permanent Certificate of Registration from WDRA. NERL also completed five years of operations in Emerging Business (non-exchange business). NERL closed the year with more than 9,980 active customers (over 2,000 customers added in FY 2023-24), 76 pledgee Banks/ NBFCs, 3 CM Pledgees, 1096 unique Warehouses issuing eNWR/eNNWR and 99 Repository Participants ('RPs') across 17 states and 1 UT in India. NERL has issued more than 5.5 lakh eNWRs (Exchange + Emerging Business) for commodities in excess of 59.70 Lakhs MT (Exchange + Emerging Business) deposited in registered warehouses of WDRA.

A new milestone was achieved in FY 2023-24 as Banks crossed Rs. 7,000 Crores finance against eNWR since inception, a clear indication of growing confidence of banks in eNWR.

Clients, banks and warehouses kept showing interest in the eNWR ecosystem, thus helping in achieving a 33.90% growth in Pledge finance as compared to FY 2022-23. NERL saw upwards of Rs.3,000 Crores worth of pledge finance against eNWR on its platform in FY 2023-24. The Emerging Business saw a growth of 66% in deposits (deposits in eNWR & eNNWR) in FY 2023-24 as compared to FY 2022-23.

The result for FY 2023-24 is as below:

	Quantity of eNWR (MT)			Value (Rs. in Crores)		
	FY2023-24	FY2022-23	Growth %	FY2023-24	FY2022-23	Growth %
Exchange	2,80,456	2,40,770	16.48	1924.91	664.71	189.59
Emerging Business*	7,08,148	4,26,019	66.22	3786.43	2108.34	79.59
Total	9,88,604	6,66,789	48.26	5711.34	2773.05	105.96
	Quantity of eNNWR (MT)	Quantity of eNNWR (MT)				
Emerging Business*	1,84,788	1,08,233	70.73			

Loan against eNWR (Rs. in Crores) for FY 2023-24

	FY2023-24	FY2022-23	Growth %
Exchange	541.02	456.31	18.56
Emerging Business	2472.16	1793.97	37.80
Total	3031.18	2250.28	33.90

*Note: All businesses other than Exchange are termed as "Emerging Business".

Since inception (as on March 31, 2024)

	FY 2023-24	FY 2022-23
RPs (account maintenance)	99	96
RPs (pledgee)	76	56
CM Pledgee	3	2
Number of active depositors/ client accounts	9,980	7,855

DIVIDEND AND APPROPRIATION

The Company has been incurring losses since its incorporation. Due to which, there are no reserves available with the Company. Hence, no dividend is recommended for the year under review.

PUBLIC DEPOSITS

During the year under review, The Company has not accepted any/or renewed any public deposits in terms of the provisions of section 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and as such no amount towards repayment of principal or payment of interest was outstanding as on March 31, 2024.

CHANGES IN SHARE CAPITAL

During the financial year 2023-24, there was no change in the authorised and paid up share capital of the Company.

AMENDMENT TO MEMORANDUM AND ARTICLES OF ASSOCIATION

There was no amendment to Memorandum and Articles of Association during the year.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year under review.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186 OF COMPANIES ACT, 2013

During the year under review, the Company has not given any loans, guarantees and investments which attract the provisions of Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES UNDER SECTION 188 (1) OF COMPANIES ACT, 2013

All the transactions with related parties are in the ordinary course of business and on an arms' length basis. The Company has not entered into any material related party transactions. The details of the related party transactions as required under the IND AS-24 are set out in Note No. 26 to the Financial Statements. Hence Form No. AOC-2 is not applicable to the Company for FY 2023-24.

DIRECTORS

As on March 31, 2024, the Company's Board comprised of 6 (six) Directors including three Independent Directors, two Non-Independent Directors (Non-Executive) and one Managing Director & CEO, the details of which are given in the below table.

Sr. No.	Name of the Director	Designation
1	Mr. Siraj Hussain	Chairman, Independent Director
2	Dr. B B Pattanaik	Independent Director
3	Mr. Pramod Kumar Bindlish	Independent Director
4	Mr. Arun Raste	Non-Independent Director
5	Mr. Samir Sawhney	Non-Independent Director
6	Mr. Saurabh Khanna	Managing Director & Chief Executive Officer

Details of appointment and resignation of the Directors during the year are as under:

Sr. No.	Name of the Director/KMP	Designation	Date of Appointment	Date of Resignation/ Cessation
1	Mr. Rajay Kumar Sinha	Shareholder Director	January 4, 2022	July 6, 2023
2.	Mr. Raghunath B.	Shareholder Director	September 22, 2021	October 12, 2023
3	Mr. Saurabh Khanna	Managing Director	November 1, 2023	Not Applicable
4	Mr. Samir Sawhney	Shareholder Director	December 7, 2023	Not Applicable

During the year under review, Mr. Rajay Kumar Sinha, Shareholder Director representing State Bank of India and Mr. Raghunath B., Shareholder Director representing NABARD, resigned from the Board w.e.f. July 6, 2023 and October 12, 2023, respectively.

The Board expresses its sincere appreciation for the valuable advice, guidance, and services provided by Mr. Rajay Kumar Sinha and Mr. Raghunath B.

Mr. Saurabh Khanna, Managing Director & CEO was appointed on the Board w.e.f. November 1, 2023 and Mr. Samir Sawhney Shareholder Director representing State Bank of India was appointed on the Board w.e.f. December 7, 2023.

The Board welcomes the new members on the Board.

DIRECTORS RETIRING BY ROTATION

In accordance with the provisions of the Companies Act, 2023, Mr. Arun Raste being a non-independent Director, representing NCDEX, being longest on the Board, pursuant to the provisions of Section 152 of the Companies Act, 2013 is liable to retire by rotation at the ensuing Annual General Meeting.

The Board recommends the name of Arun Raste for re-appointment as Director of the Company representing NCDEX in the "Shareholder Director" category. His re-appointment is subject to approval of WDRA.

KEY MANAGERIAL PERSONNEL

The following officials of the Company have been identified as Key Managerial Personnel during the year under the provisions of the Companies Act, 2013, namely:

1. Saurabh Khanna, Chief Executive officer (w. e. f. November 1, 2023)
2. Atul Roongta, Chief Financial Officer (till May 14, 2023)
3. Kalyani Mundada, Chief Financial Officer (w.e.f. May 15, 2023)
4. Ankit Shah, Company Secretary

During the year under review, Mr. Saurabh Khanna, MD & CEO appointed w.e.f. November 1, 2023. Mr. Atul Roongta, Chief Financial Officer resigned w.e.f. end of business hours May 14, 2023 and the result of vacancy was filled with appointment of Mrs. Kalyani Mundada as Chief Financial Officer w.e.f. May 15, 2023.

DECLARATION BY INDEPENDENT DIRECTORS

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 of the Companies Act, 2013 and Guidelines on Corporate Governance issued by Warehousing Development Regulatory Authority (WDRA). The said declarations were noted by the Board of Directors at its meeting held on May 17, 2024.

STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS

There are total three Independent Directors of the Company namely Mr. Siraj Hussain, Dr. B B Pattanaik and Mr. Parmod Kumar Bindlish.

The Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience and expertise in the fields of Banking, Agriculture, Warehousing, Logistics; and they hold highest standards of integrity. Regarding proficiency, the Company has adopted requisite steps towards the inclusion of the names of all Independent Directors in the data bank maintained with the Indian Institute of Corporate Affairs ('IICA'). Accordingly, the Independent Directors of the Company have registered themselves with the IICA for the said purpose. In terms of Section 150 of the Act read with Rule 6(4) of the Companies (Appointment & Qualification of Directors) Rules, 2014, the Independent Directors are required to undertake online proficiency self-assessment test conducted by the IICA within a period of two years from the date of inclusion of their names in the data bank. The said online proficiency self-assessment test has been undertaken by the Independent Directors of the Company within the prescribed timelines or they have exempted from the test. The Status of the said online self-assessment test undertaken by the Independent Director of the Company are exempted for all the three Independent Director of the Company.

DETAILS OF MEETINGS OF SHAREHOLDERS

The Sixth Annual General Meeting of the Company was held on September 8, 2023 in Mumbai. The Eleventh Extra Ordinary General Meeting was held on April 2, 2024 in Mumbai.

NUMBER OF MEETINGS OF THE BOARD AND COMMITTEES

During the financial year 2023-24, five (5) meetings of the Board were held on April 14, 2023, May 13, 2023, August 4, 2023, November 2, 2023 and February 5, 2024.

The composition and attendance of the Directors are given:

Sr. No.	Name of the Director	Number of meetings held during the year @	Number of meetings attended
1.	Mr. Siraj Hussain	5	5
2.	Mr. Parmod Kumar Bindlish	5	5
3.	Mr. Rajay Kumar Sinha#	2	2
4.	Mr. Raghunath B. ##	3	3
5.	Dr. B B. Pattanaik	5	5
6.	Mr. Arun Raste	5	4
7.	Mr. Saurabh Khanna*	2	2
8.	Mr. Samir Sawhney^	1	1

@ Indicates the number of meetings held during the year after date of appointment of director/ upto the date of retirement / resignation / cessation of the director.

Ceased to be a director w.e.f. July 6, 2023

Ceased to be a director w.e.f. October 12, 2023

* Appointed as a director w.e.f. November 1, 2023

^ Appointed as a director w.e.f. December 7, 2023

AUDIT COMMITTEE

The Audit Committee consists of three Directors which includes two Independent Directors and one Non- Independent Director. The terms of

reference of the Committee include appointment and/or replacement of auditors, approval of changes to accounting policies, approval or any subsequent modification of transactions of the Company with related parties and other matters which are prescribed under Section 177 of the Companies Act, 2013.

During the financial year 2023-24, four (4) meetings of the Audit Committee were held on May 13, 2023, August 4, 2023, November 2, 2023 and February 5, 2024.

The composition and attendance of the members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the year	Number of meetings attended
1.	Mr. Siraj Hussain	4	4
2.	Mr. Arun Raste	4	3
3	Dr. B B Pattanaik	4	4

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of three Directors which includes two Independent Directors and one Non-Independent Director. The terms of reference include identification of the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance, formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees. The Company has in place a Nomination and Remuneration Policy.

During the financial year 2023-24, four (4) meetings of the Nomination and Remuneration Committee were held on April 11, 2023, May 13, 2023, August 4, 2023 and November 2, 2023.

The composition and attendance of the members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the year	Number of meetings attended
1.	Mr. Siraj Hussain	4	4
2.	Mr. Arun Raste	4	4
3	Dr. B B Pattanaik	4	4

STATUTORY AUDITORS

In the Sixth Annual General Meeting held on September 8, 2023, M/s. Khandelwal Jain & Co., Chartered Accountants (Firm Registration No. 105049W) were re-appointed as Statutory Auditors of the Company for a period of five years from the conclusion of the sixth Annual General Meeting till the conclusion of eleventh Annual General Meeting under Section 139 (1) of the Companies Act, 2013 read with relevant Rules made thereunder.

There is no qualification, reservation or adverse remarks or disclaimer in the report given by M/s. Khandelwal Jain & Co., Statutory Auditors on the Financial Statements of the Company for the year ended March 31, 2024.

The Statutory Auditor's Report when read together with the relevant notes to the accounts and accounting policies are self-explanatory and does not call for any further comment.

As per the second and third proviso of Section 139 (1) of Companies Act, 2013, M/s. Khandelwal Jain & Co. Chartered Accountants, (Firm Registration No. 105049W) have furnished a certificate to the Company that they are eligible to act as Statutory Auditors of the Company and satisfy the criteria provided in Section 141 of the Companies Act, 2013. The Statutory Auditors have not observed any frauds in the course of the performance of their duties as auditor. This is reported in compliance with the provisions under sub-section (12) of section 143 of the Companies Act, 2013.

INTERNAL AUDIT

In terms of Section 138 of Companies Act, 2013 and pursuant to Rule 13(1)(b) of the Companies (Accounts) Rules, 2014, the Company had appointed M/s Mahajan & Aibara, Chartered Accountants LLP as Internal Auditors of the Company for the year ended on March 31, 2024.

During the year under review, the Board approved the appointment of M/s. KPMG Assurance and Consulting Services LLP (KPMG), as Internal Auditor of the Company for the financial year 2024-25 in place of M/s. Mahajan & Aibara, Chartered Accountants LLP.

SECRETARIAL AUDIT

In terms of Section 204 (1) of Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company appointed M/s. Ragini Choksi & Associates., Practicing Company Secretaries, as Secretarial Auditor for the financial year 2023-24. The Secretarial Auditor has not made any qualification, reservation or adverse remark or disclaimer in their report for the financial year ended March 31, 2024. In terms of sub-section (3) of Section 134, the Secretarial Audit Report in Form MR-3 is attached as an Annexure 1.

During the year under review, the Board approved the appointment of M/s. Shweta Gokarn & Co, Practicing Company Secretaries, as Secretarial Auditor of the Company for the financial year 2024-25 in place of M/s. Ragini Chokshi & Co.

RISK MANAGEMENT

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company has developed a Risk Management Policy in accordance with the provisions of the Companies Act, 2013. It establishes various levels of accountability and overview within the Company, while vesting identified managers with responsibility for each significant risk. Risk Management policy has been formulated with an aim to (a) Overseeing the Company's risk management process and controls, risk tolerance (b) Setting strategic plans and objectives for risk management and review of risk assessment of the Company (c) Review the Company's risk appetite and strategy relating to key risks, including credit risk, liquidity and funding risk, market risk, product risk and reputational risk as well as the guidelines, policies and processes for monitoring and mitigating such risks.

The Treasury department activities are designed to:

- protect the Company's financial results and position from financial risks
- maintain market risks within acceptable parameters, while optimising returns; and
- protect the Company's financial investments, while maximising returns.

The Treasury department is responsible to maximise the return on company's internally generated funds.

A. Management of Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short term surplus cash generated by the operating entities, over and above the amount required for working capital

management and other operational requirements, is retained as cash and cash equivalents (to the extent required) and any excess is invested in fixed deposits to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

B: Management of Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations.

Concentrations of credit risk with respect to trade receivables are limited, due to the Company's customer base being large and diverse.

Trade receivables

All trade receivables are reviewed and assessed for default on a periodic basis. Based on historical experience of collecting receivables, supported by the level of default, our assessment of credit risk is low. Accordingly, our provision for expected credit loss on trade receivable is not material.

Other financial assets

The Company maintains exposure in cash and cash equivalents, term deposits with banks.

C: Capital Management

The Company considers the following components of its Balance Sheet to be managed capital:

Total equity (as shown in the balance sheet) - retained profit, share capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and risk characteristics of the underlying assets.

In terms of clause 12 (1) of the Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts dated October 20, 2016 issued by Warehousing Development and Regulatory Authority, the Company is required to maintain a net worth of not less than Rupees twenty-five crore, at all times. At present, the Company complies with these guidelines.

ANNUAL RETURN

The Annual Return of the Company for FY 2023 - 24 as required under the Companies Act, 2013 is hosted on the website of the Company at the web link <https://www.nerlindia.com/about-us/announcements>.

PARTICULARS OF EMPLOYEES REQUIRED UNDER THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL), RULES, 2014

During the financial year 2023-24, there were no employees except Mr. Saurabh Khanna, Managing Director & CEO of the Company who were in receipt of remuneration more than Rs. 8.5 lakhs per month and Rs. 1.02 crore per annum or in proportion thereof.

Mr. Saurabh Khanna, MD & CEO joined the Company on November 1, 2023 and earned remuneration of Rs. 52,08,332/- during the year. Other details are attached as Annexure-2.

Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel), Rules, 2014, any Member who is interested in obtaining a copy of the information on the particulars of top ten employees in terms of remuneration, may write to the Company in this regard.

RESOURCES COMMITTED TOWARDS STRENGTHENING REGULATORY FUNCTIONS AND TOWARDS ENSURING COMPLIANCE WITH REGULATORY REQUIREMENTS

The Company being a recognised Repository platform is governed by WDR. WDR from time to time has issued various guidelines

applicable to the Repository. The Compliance Department of the Company, comprising one employee, takes care of various critical aspects of regulatory compliance. Ms. Shivani Singh Yadav is a Compliance Officer, who reports to MD & CEO who further reports to the Board of Directors of the Company. The total apportioned salary cost paid to the Compliance department during the financial year 2023-24 was Rs.8,09,248/-.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Company has Complied with the applicable Secretarial Standards (as amended from time to time) on meetings of the Board of Directors issued by The Institute of Company Secretaries of India and approved by Central Government under section 118(10) of the Companies Act, 2013.

INTERNAL FINANCIAL CONTROLS

The internal financial controls with reference to the Financial Statements are considered to be adequate.

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATES

The Company does not have any Subsidiary, Joint Venture or Associate Company.

PERFORMANCE EVALUATION OF DIRECTORS

The formal annual evaluation of the Board, its Committees and Individual directors was conducted in accordance with the provisions of Companies Act, 2013. The evaluation was carried out on the basis of feedback obtained from the directors on pre-defined parameters. The performance of the Board, its Committees and Individual Directors was found satisfactory.

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

During the year under review, there have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the year to which the financial statements relate and the date of the report.

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

The Company has in place a Policy on Prevention of Sexual Harassment of Women in accordance with provisions of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. The Company is committed to providing a work environment that ensures that every employee is treated with dignity and respect.

The Company has constituted an 'Internal Committee' under the Act to redress complaints received regarding sexual harassment.

The disclosures required to be given under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are given in the following table:

1	Number of Complaints of Sexual Harassment received during the year	Nil
2	Number of Complaints disposed of during the year	Not applicable
3	Number of complaints pending for more than 90 days	Not applicable

4	Whether workshops or awareness programs against sexual harassment were carried out	Yes. Awareness program was conducted for all employees
5	Nature of action taken by employer	Not applicable

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

The Company undertakes suitable measures for conservation and optimum utilization of energy.

The Company makes extensive use of technology in its core business operations and also extending or encouraging the same with the other companies/stakeholders for the business integration.

During the year under review, the foreign exchange earnings and outgo were Nil.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134 of the Act with respect to Directors' Responsibility Statement, it is hereby confirmed 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). the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the year under review and of the loss of the company for that year;

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

(d). the directors had prepared the annual accounts on a going concern basis; and

(e). the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ACKNOWLEDGEMENTS

Your Directors express their sincere thanks to NCDEX, the holding company for its invaluable and continued support and guidance. Your Directors would also like to place on record their deep appreciation of the contribution made by the employees at all levels to the continued growth of the Company.

The Board also takes this opportunity to express its deep gratitude for the continuous support received from the Shareholders.

The Directors acknowledge the support extended by the bankers to the Company, Auditors, assaying agencies, the media, both print and visual, and all other service providers / Stakeholders that the Company has been working with.

The Directors also thank the Warehousing Development Regulatory Authority, Ministry of Corporate Affairs and other governmental and other bodies and authorities for their support, co-operation, advice and direction provided from time to time.

By order of the Board of Directors	
Saurabh Khanna MD & CEO DIN:10227329	Siraj Hussain Chairman DIN: 05346215

Date: August 5, 2024 Place: Mumbai	
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ANNEXURE - 1

FORM NO MR-3

SECRETARIAL AUDIT REPORT

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

To,
The Members,
NATIONAL E-REPOSITORY LIMITED
First Floor, Ackruti Corporate Park,
L. B. S. Marg, Kanjurmarg West, Mumbai - 400078.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by NATIONAL E-REPOSITORY LIMITED (hereinafter called as the 'Company') having (CIN- U93090MH2017PLC291035). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has during the audit period covering the financial year ended March 31, 2024 (hereinafter called as the 'Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended March 31, 2024 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (Not Applicable to the Company for the Audit Period)
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; (Not Applicable to the Company for the Audit Period)
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings;(Not Applicable to the Company for the Audit Period as there is no FDI or ODI or ECB during the Audit Period)
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,2011;(Not Applicable to the Company for the Audit Period)
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;(Not Applicable to the Company for the Audit Period)
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2018;(Not Applicable to the Company for the Audit Period)
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;(Not Applicable to

the Company for the Audit Period)

(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Debt Securities) Regulations, 2021; (Not applicable as the Company has not issued any debt securities during the Audit Period)

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the Audit Period)

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; (Not applicable as the Company is not listed on any stock exchange during the Audit Period)

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable as the Company has not bought back any of its securities during the Audit Period)

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India.

(ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. (Not Applicable)

We further report that having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof on test check basis, the Company has complied with the following laws applicable specifically to the Company:

a) Guidelines issued by Warehousing Development & Regulatory Authority ("WDRA") on Corporate Governance for Repositories dated April 23, 2019 ('WDRA Corporate Governance Guidelines').

b) Guidelines on Repositories and Creation and Management of electronic Negotiable Warehouse Receipts issued thereunder to the extent applicable concerning the governance, administration and shareholding of the repository.

During the Audit Period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes that took place in the composition of the Board of Directors during the Audit Period was in accordance with the Act, Rules and Guidelines issued thereunder.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and where the same were given at shorter notice than seven days, the Company has taken shorter notice consent from the Members of the Board and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings were carried through either unanimously or on the basis of majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, there were following specific events or actions which have a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc:

1) Resignation of Mr. Atul Roongta as a Chief Financial Officer

2) Appointment of Mrs. Kalyani Mundada as a Chief Financial Officer

- 3) Appointment of Mr. Saurabh Khanna as Managing Director & Chief Executive Officer for 5 years.
- 4) Re-appointment of Mr. Arun Raste as a Nominee Director representing NCDEX.
- 5) Cessation of Mr. Rajay Sinha as a Nominee Director representing State Bank of India.
- 6) Cessation of Mr. Raghunath Balgangadharan as a Nominee Director representing NABARD.
- 7) Appointment of Mr. Samir Sawhney as a Nominee Director representing State Bank of India

FOR RAGINI CHOKSHI & CO
Company Secretary

UMASHANKAR HEGDE
(PARTNER)
M. No: A22133 #CP No: 11161
UDIN: A022133F000662982
ICSI Unique Code: P1988MH05 6900
Peer Review Certificate No -659/2020

Place: Mumbai
Date: 03/07/2024

ANNEXURE TO SECRETARIAL AUDIT REPORT

To,
The Members,
NATIONAL E-REPOSITORY LIMITED
First Floor, Ackruti Corporate Park,
L. B. S. Marg, Kanjurmarg West, Mumbai - 400078

Our report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company

FOR RAGINI CHOKSHI & CO
Company Secretary

UMASHANKAR HEGDE
(PARTNER)
M. No: A22133 #CP No: 11161
UDIN: A022133F000662982
ICSI Unique Code: P1988MH05 6900
Peer Review Certificate No -659/2020

Place: Mumbai
Date: 03/07/2024

Annexure-2

Pursuant to Section 197 of the Companies Act, 2013

Name and Qualifications	Age	Designation	Remuneration Received (Rs.)	Number of shares/ Percentage of equity shares held by the employee in the company	Experience (No. of years)	Date of commencement of employment	Last Employment and Designation
Mr. Saurabh Khanna MBA-DAVV Indore	48	MD & CEO	52,08,332	-	25	November 1, 2023	Business Head for Agriculture & Allied business of L&T Finance

- The above mentioned remuneration is exclusive of any provision made towards Gratuity.

- The above mentioned remuneration is include PBI & PF.

Nature of employment is permanent of the Company on contractual basis governed by the employment terms & conditions and service rules from time to time.

- The Company does not have any Employees Stock Option Plan (ESOP) Scheme for its employees.

- None of the above is a relative of any Director.

Textual information (2)

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

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the year to which the financial statements relate and the date of the report.

Textual information (3)

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

All the transactions with related parties are in the ordinary course of business and on an arms' length basis. The Company has not entered into any material related party transactions. The details of the related party transactions as required under the IND AS-24 are set out in Note No. 26 to the Financial Statements. Hence Form No. AOC-2 is not applicable to the Company for FY 2023-24.

Textual information (4)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

The formal annual evaluation of the Board, its Committees and Individual directors was conducted in accordance with the provisions of Companies Act, 2013. The evaluation was carried out on the basis of feedback obtained from the directors on pre-defined parameters. The performance of the Board, its Committees and Individual Directors was found satisfactory.

Textual information (5)

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

The Annual Return of the Company for FY 2023 - 24 as required under the Companies Act, 2013 is hosted on the website of the Company at the web link <https://www.nerlindia.com/about-us/announcements>.

Textual information (6)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

All Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 of the Companies Act, 2013 and Guidelines on Corporate Governance issued by Warehousing Development Regulatory Authority (WDRA). The said declarations were noted by the Board of Directors at its meeting held on May 17, 2024.

Textual information (7)

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

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company has developed a Risk Management Policy in accordance with the provisions of the Companies Act, 2013. It establishes various levels of accountability and overview within the Company, while vesting identified managers with responsibility for each significant risk. Risk Management policy has been formulated with an aim to (a) Overseeing the Company's risk management process and controls, risk tolerance (b) Setting strategic plans and objectives for risk management and review of risk assessment of the Company (c) Review the Company's risk appetite and strategy relating to key risks, including credit risk, liquidity and funding risk, market risk, product risk and reputational risk as well as the guidelines, policies and processes for monitoring and mitigating such risks.

The Treasury department activities are designed to:

- protect the Company's financial results and position from financial risks
- maintain market risks within acceptable parameters, while optimising returns; and
- protect the Company's financial investments, while maximising returns.

The Treasury department is responsible to maximise the return on company's internally generated funds.

A. Management of Liquidity Risk

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short term surplus cash generated by the operating entities, over and above the amount required for working capital management and other operational requirements, is retained as cash and cash equivalents (to the extent required) and any excess is invested in fixed deposits to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

B: Management of Credit Risk

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations.

Concentrations of credit risk with respect to trade receivables are limited, due to the Company's customer base being large and diverse.

Trade receivables

All trade receivables are reviewed and assessed for default on a periodic basis. Based on historical experience of collecting receivables, supported by the level of default, our assessment of credit risk is low. Accordingly, our provision for expected credit loss on trade receivable is not material.

Other financial assets

The Company maintains exposure in cash and cash equivalents, term deposits with banks.

C: Capital Management

The Company considers the following components of its Balance Sheet to be managed capital:

Total equity (as shown in the balance sheet) - retained profit, share capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and risk characteristics of the underlying assets.

In terms of clause 12 (1) of the Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts dated October 20, 2016 issued by Warehousing Development and Regulatory Authority, the Company is required to maintain a net worth of not less than Rupees twenty-five crore, at all times. At present, the Company complies with these guidelines.

Textual information (8)

Disclosure of financial summary or highlights [Text Block]

The financial performance of the Company for the financial year ended March 31, 2024 along with previous year figures is summarised as under:

		(Rs. In lakhs)
PARTICULARS	For the year ended March 31, 2024	For the year ended March 31, 2023
Total Income	1084.56	958.44
Total Expenditure	1757.55	1689.27
Profit / (loss) before Taxation and exceptional item	(672.99)	(730.83)
Exceptional Item	NIL	NIL
Profit / (loss) after Exceptional Items and before tax	(672.99)	(730.83)
Profit / (Loss) after tax (A)	(501.37)	(550.47)
Other comprehensive income for the year, net of taxes (B)	(9.47)	(7.17)
Total comprehensive income for the year (A+B)	(510.84)	(557.64)
Add: Surplus brought forward from previous year	NIL	NIL
Balance carried forward	(510.84)	(557.64)

Textual information (9)

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

DIRECTORS

As on March 31, 2024, the Company's Board comprised of 6 (six) Directors including three Independent Directors, two Non-Independent Directors (Non-Executive) and one Managing Director & CEO, the details of which are given in the below table.

Sr. No.	Name of the Director	Designation
1	Mr. Siraj Hussain	Chairman, Independent Director
2	Dr. B B Pattanaik	Independent Director
3	Mr. Pramod Kumar Bindlish	Independent Director
4	Mr. Arun Raste	Non-Independent Director
5	Mr. Samir Sawhney	Non-Independent Director
6	Mr. Saurabh Khanna	Managing Director & Chief Executive Officer

Details of appointment and resignation of the Directors during the year are as under:

Sr. No.	Name of the Director/KMP	Designation	Date of Appointment	Date of Resignation/ Cessation
1	Mr. Rajay Kumar Sinha	Shareholder Director	January 4, 2022	July 6, 2023
2.	Mr. Raghunath B.	Shareholder Director	September 22, 2021	October 12, 2023
3	Mr. Saurabh Khanna	Managing Director	November 1, 2023	Not Applicable
4	Mr. Samir Sawhney	Shareholder Director	December 7, 2023	Not Applicable

During the year under review, Mr. Rajay Kumar Sinha, Shareholder Director representing State Bank of India and Mr. Raghunath B., Shareholder Director representing NABARD, resigned from the Board w.e.f. July 6, 2023 and October 12, 2023, respectively.

The Board expresses its sincere appreciation for the valuable advice, guidance, and services provided by Mr. Rajay Kumar Sinha and Mr. Raghunath B.

Mr. Saurabh Khanna, Managing Director & CEO was appointed on the Board w.e.f November 1, 2023 and Mr. Samir Sawhney Shareholder

Director representing State Bank of India was appointed on the Board w.e.f December 7, 2023.

The Board welcomes the new members on the Board.

DIRECTORS RETIRING BY ROTATION

In accordance with the provisions of the Companies Act, 2023, Mr. Arun Raste being a non-independent Director, representing NCDEX, being longest on the Board, pursuant to the provisions of Section 152 of the Companies Act, 2013 is liable to retire by rotation at the ensuing Annual General Meeting.

The Board recommends the name of Arun Raste for re-appointment as Director of the Company representing NCDEX in the "Shareholder Director" category. His re-appointment is subject to approval of WDRA.

KEY MANAGERIAL PERSONNEL

The following officials of the Company have been identified as Key Managerial Personnel during the year under the provisions of the Companies Act, 2013, namely:

1. Saurabh Khanna, Chief Executive officer (w. e. f. November 1, 2023)
2. Atul Roongta, Chief Financial Officer (till May 14, 2023)
3. Kalyani Mundada, Chief Financial Officer (w.e.f. May 15, 2023)
4. Ankit Shah, Company Secretary

During the year under review, Mr. Saurabh Khanna, MD & CEO appointed w.e.f. November 1, 2023. Mr. Atul Roongta, Chief Financial Officer resigned w.e.f. end of business hours May 14, 2023 and the result of vacancy was filled with appointment of Mrs. Kalyani Mundada as Chief Financial Officer w.e.f. May 15, 2023.

Textual information (10)

Details relating to deposits covered under chapter v of companies act [Text Block]

During the year under review, The Company has not accepted any/or renewed any public deposits in terms of the provisions of section 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 and as such no amount towards repayment of principal or payment of interest was outstanding as on March 31, 2024.

Textual information (11)

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

During the year under review, there have been no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

Textual information (12)

Statement showing details of employees of company under rule 5(2) and (3) of companies appointment and remuneration of managerial personnels rules 2014 [Text Block]

During the financial year 2023-24, there were no employees except Mr. Saurabh Khanna, Managing Director & CEO of the Company who were in receipt of remuneration more than Rs. 8.5 lakhs per month and Rs. 1.02 crore per annum or in proportion thereof.

Mr. Saurabh Khanna, MD & CEO joined the Company on November 1, 2023 and earned remuneration of Rs. 52,08,332/- during the year. Other details are attached as Annexure-2.

Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel), Rules, 2014, any Member who is interested in obtaining a copy of the information on the particulars of top ten employees in terms of remuneration, may write to the Company in this regard.

Textual information (13)

Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [Text Block]

The Audit Committee consists of three Directors which includes two Independent Directors and one Non- Independent Director. The terms of reference of the Committee include appointment and/or replacement of auditors, approval of changes to accounting policies, approval or any subsequent modification of transactions of the Company with related parties and other matters which are prescribed under Section 177 of the Companies Act, 2013.

During the financial year 2023-24, four (4) meetings of the Audit Committee were held on May 13, 2023, August 4, 2023, November 2, 2023 and February 5, 2024.

The composition and attendance of the members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the year	Number of meetings attended
1.	Mr. Siraj Hussain	4	4
2.	Mr. Arun Raste	4	3
3	Dr. B B Pattanaik	4	4

Textual information (14)

Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [Text Block]

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of three Directors which includes two Independent Directors and one Non-Independent Director. The terms of reference include identification of the persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance, formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees. The Company has in place a Nomination and Remuneration Policy.

During the financial year 2023-24, four (4) meetings of the Nomination and Remuneration Committee were held on April 11, 2023, May 13, 2023, August 4, 2023 and November 2, 2023.

The composition and attendance of the members are given below:

Sr. No.	Name of the Committee Member	Number of meetings held during the year	Number of meetings attended
1.	Mr. Siraj Hussain	4	4
2.	Mr. Arun Raste	4	4
3	Dr. B B Pattanaik	4	4

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	Sign1	Sign2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	SAURABH	SIRAJ
Last name of director	KHANNA	HUSSAIN
Designation of director	MD & CEO	Director
Director identification number of director	10227329	05346215
Date of signing of financial statements by director	17/05/2024	17/05/2024

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

	01/04/2023 to 31/03/2024
Name of company secretary	(A) A N K I T DIPAK SHAH
Permanent account number of company secretary	CAKPS9003F
Date of signing of financial statements by company secretary	17/05/2024
Name of chief financial officer	KALYANI KAUSTUBH MUNDADA
Date of signing of financial statements by chief financial officer	17/05/2024

Footnotes

(A) Senior Manager (Legal) & Company Secretary, ACS A38529

[700400] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	Sign
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Khandelwal Jain & Co.
Name of auditor signing report	KARKHANIS BHUPENDRA YASHWANT
Firms registration number of audit firm	105049W
Membership number of auditor	108336
Address of auditors	Mumbai
Permanent account number of auditor or auditor's firm	AAAKF0985C
SRN of form ADT-1	F64524325
Date of signing audit report by auditors	17/05/2024
Date of signing of balance sheet by auditors	17/05/2024

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 Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As stated below	
Disclosure relating to quantitative details of fixed assets	Textual information (15) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (16) [See below]	
Disclosure relating to title deeds of immovable properties		Textual information (17) [See below]
Disclosure in auditors report relating to inventories		Textual information (18) [See below]
Disclosure in auditors report relating to loans		Textual information (19) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (20) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (21) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (22) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	As stated below	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (23) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	According to the information and explanation given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (25) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	We hereby confirm that to the best of our knowledge and belief, there are no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.	
Disclosure in auditors report relating to managerial remuneration	-	
Disclosure in auditors report relating to Nidhi Company		As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (27) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (28) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (29) [See below]

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

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (30) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (15)

Disclosure relating to quantitative details of fixed assets

(A) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment and relevant details of right-of-use assets. (B) The Company has maintained proper records showing full particulars of intangible assets.

Textual information (16)

Disclosure relating to physical verification and material discrepancies of fixed assets

The Company has physically verified the Property, Plant and Equipment in accordance with a program of verification which in our opinion provides for physical verification of all Property, Plant and Equipment at reasonable intervals. We have been informed that no material discrepancies were noticed on such verification.

Textual information (17)

Disclosure relating to title deeds of immovable properties

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any immovable property and accordingly the provisions of Clause 3(i)(c) of the said Order are not applicable to the Company.

Textual information (18)

Disclosure in auditors report relating to inventories

The Company is in the business of rendering services, and consequently, does not hold any inventory. Therefore, the provisions of clause 3(ii) of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

Textual information (19)

Disclosure in auditors report relating to loans

According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii)(a) to (f) of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

Textual information (20)

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

In our opinion and according to the information and explanations given to us, the Company has not made Investments and not granted loans or provides guarantees or securities to the parties covered under Sections 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

Textual information (21)

Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanation given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed thereunder to the extent notified. Hence, reporting under clause 3(v) of the Order is not applicable.

Textual information (22)

Disclosure in auditors report relating to maintenance of cost records

The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

Textual information (23)

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

According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, service tax, goods and service tax (GST), duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues, as applicable, with the appropriate authorities. According to the records of the Company, there were no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service-tax, GST, duty of custom, duty of excise, value added tax, cess and other statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

Textual information (24)

Disclosure relating to disputed statutory dues [Text Block]

According to the information and explanation given to us, there are no dues in respect of sales tax, value added tax, income tax, goods and services tax, duty of customs, wealth tax, duty of excise and service tax including cess which have not been deposited with the appropriate authorities on account of any dispute.

Textual information (25)

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

The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments). Accordingly, the provisions of Clause 3(x)(a) of the Order are not applicable to the Company.

Textual information (26)

Disclosure in auditors report relating to transactions with related parties

The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

Textual information (27)

Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures

During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

Textual information (28)

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

In our opinion during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

Textual information (29)

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

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

Textual information (30)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To
the Members of
National e-Repository Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of National e-Repository Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Loss), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, the loss and total comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's 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 (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

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

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

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 identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the Board's Report including Annexures to Board's Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and describe actions applicable in the applicable laws and regulations. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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, total comprehensive loss, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This

responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

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

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

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

Report on Other Legal and Regulatory Requirements

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

2. As required by Section 143(3) of the Act, based on our audit 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 including Other Comprehensive Loss, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

e) On the basis of the written representations received from the directors as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.

f) With respect to the adequacy of the internal financial controls 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.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

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

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

i. The Company has disclosed the impact of pending litigations as at March 31, 2024 on its financial position in its financial statements - Refer Note 36 to the financial statements.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses - Refer Note 40 to the financial statements.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2024 - Refer Note 41 to the financial statements.

iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) 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 or entity, including foreign entity ("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; - Refer Note 43(vi) to the financial statements.

b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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; - Refer Note 43(vi) to the financial statements.

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

v. The Company has neither declared nor paid any dividend during the year.

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

For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration Number: 105049W

(Bhupendra Karkhanis)
PARTNER
Membership Number: 108336
UDIN: 24108336BKCIFO8067

Place: Mumbai
Date: May 17, 2024

Annexure A to Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of National e-Repository Clearing Limited of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has physically verified the Property, Plant and Equipment in accordance with a program of verification which in our opinion provides for physical verification of all Property, Plant and Equipment at reasonable intervals. We have been informed that no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not have any immovable property and accordingly the provisions of Clause 3(i)(c) of the said Order are not applicable to the Company.

(d) According to the information and explanations given to us, the Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii. (a) The Company is in the business of rendering services, and consequently, does not hold any inventory. Therefore, the provisions of clause 3(ii) of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

(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 any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, during the year, the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, the provisions of clause 3(iii)(a) to

(f) of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not made Investments and not granted loans or provides guarantees or securities to the parties covered under Sections 185 and 186 of the Act. Therefore, the provisions of clause 3(iv) of the of Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

v. In our opinion and according to the information and explanation given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed thereunder to the extent notified. Hence, reporting under clause 3(v) of the Order is not applicable.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.

vii (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is generally regular in depositing the undisputed statutory dues, including provident fund, employees' state insurance, income tax, service tax, goods and service tax (GST), duty of Custom, duty of Excise, Value Added Tax, Cess and other material statutory dues, as applicable, with the appropriate authorities. According to the records of the Company, there were no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, service-tax, GST, duty of custom, duty of excise, value added tax, cess and other statutory dues in arrears as at March 31, 2024 for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us, there are no dues in respect of sales tax, value added tax, income tax, goods and services tax, duty of customs, wealth tax, duty of excise and service tax including cess which have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanation given to us, there were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

ix.(a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.

(b) According to the information and explanation given to us, the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

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

(e) The Company does not have any subsidiary, associate or joint venture and accordingly, reporting under paragraph 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture and accordingly, reporting under paragraph 3(ix)(f) of the Order is not applicable to the Company.

x. (a) The Company has not raised any moneys by way of initial public offer, further public offer (including debt instruments). Accordingly, the provisions of Clause 3(x)(a) of the Order are not applicable to the Company.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. (a) We hereby confirm that to the best of our knowledge and belief, there are no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) As represented to us by the management there are no whistle blower complaints received by the Company during the year.

xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the provisions of Clause 3(xii) of the Order are not applicable to the Company.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard (Ind AS) 24, Related Party Disclosures specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

xiv.(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year, in determining the nature, timing and extent of our audit procedures.

xv. In our opinion during the year, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the provisions of Clause 3(xv) of the Order are not applicable to the Company.

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

(b) As per information and explanation given to us and in our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses of Rs. 284.34 lakhs during the financial year 2023-24 covered by our audit and Rs 228.27 Lakhs for the immediately preceding financial year 2022-23.

xviii. There has been no resignation of the statutory auditors of the Company during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. According to the information and explanations given to us and in our opinion, during the year, provisions of section 135 Corporate Social Responsibility (CSR) is not applicable to the Company, accordingly reporting under clause 3(xx)(a) & 3(xx)(b) of the Order are not applicable for the year.

For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration Number:105049W

(Bhupendra Karkhanis)
PARTNER
Membership Number: 108336
UDIN: 24108336BKCIFO8067

Place: Mumbai
Date: May 17, 2024

Annexure B to Independent Auditors' Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of National e-Repository Limited of even date)

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

1. We have audited the internal financial controls over financial reporting of National e-Repository Limited ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls Over Financial Reporting

6. A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KHANDELWAL JAIN & CO.
Chartered Accountants
Firm Registration Number: 105049W

(Bhupendra Karkhanis)
PARTNER
Membership Number: 108336
UDIN: 24108336BKCIFO8067

Place: Mumbai
Date: May 17, 2024

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

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

Signatories of secretarial audit report [Axis]	Sign
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	RAGINI CHOKSHI & CO.
Name of secretarial auditor signing report	UMASHANKAR KRISHNA HEGDE
Firms registration number of secretarial audit firm	-
Membership number of secretarial auditor	22133
Certificate of practice number of secretarial auditor	11161
Address of secretarial auditors	34 Kamer Building, 5th Floor, 38 Cawasji Patel Street, Fort, Mumbai - 400001
Permanent account number of secretarial auditor or secretarial auditors firm	AAJFR1276Q
Date of signing secretarial audit report	03/07/2024

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

	01/04/2023 to 31/03/2024
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (31) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (31)

Disclosure in secretarial audit report explanatory [Text Block]

In terms of Section 204 (1) of Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company appointed M/s. Ragini Choksi & Associates., Practicing Company Secretaries, as Secretarial Auditor for the financial year 2023-24. The Secretarial Auditor has not made any qualification, reservation or adverse remark or disclaimer in their report for the financial year ended March 31, 2024. In terms of sub-section (3) of Section 134, the Secretarial Audit Report in Form MR-3 is attached as an Annexure 1.

During the year under review, the Board approved the appointment of M/s. Shweta Gokarn & Co, Practicing Company Secretaries, as Secretarial Auditor of the Company for the financial year 2024-25 in place of M/s. Ragini Chokshi & Co.

[110000] Balance sheet

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

	31/03/2024	31/03/2023	31/03/2022
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	29.73	15.98	17.16
Investment property	0	0	
Goodwill	1,187.69	1,187.69	1,187.69
Other intangible assets	211.57	592.14	1,078.07
Intangible assets under development	46.99	32.3	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	(A) 994.82	863.84	
Total non-current financial assets	994.82	863.84	
Deferred tax assets (net)	979.15	804.34	
Other non-current assets	(B) 86.79	151.15	
Total non-current assets	3,536.74	3,647.44	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	184.72	147.43	
Cash and cash equivalents	188.39	34.78	
Bank balance other than cash and cash equivalents	(C) 2,132.09	2,665.23	
Loans, current	0	0	
Other current financial assets	97.64	131.71	
Total current financial assets	2,602.84	2,979.15	
Other current assets	40.02	42.32	
Total current assets	2,642.86	3,021.47	
Total assets	6,179.6	6,668.91	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	8,100	8,100	8,100
Other equity	-3,074.96	-2,564.13	
Total equity attributable to owners of parent	5,025.04	5,535.87	
Non controlling interest	0	0	
Total equity	5,025.04	5,535.87	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	60.45	50.73	
Total non-current liabilities	60.45	50.73	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(D) 54.92	65.16	
Other current financial liabilities	(E) 895.34	897.83	
Total current financial liabilities	950.26	962.99	
Other current liabilities	22.01	22.94	
Provisions, current	121.84	96.38	
Total current liabilities	1,094.11	1,082.31	
Total liabilities	1,154.56	1,133.04	
Total equity and liabilities	6,179.6	6,668.91	

Footnotes

- (A) Including Non-current Bank Balances Rs. 943 Lakhs (PY - Rs. 846 Lakhs)
 (B) Including Income Tax Assets - Rs. 82.37 Lakhs (PY - Rs. 146.93 Lakhs)
 (C) With maturity of less than 12 months at balance sheet date
 (D) Trade Payables Rs. 29.81 Lakhs (PY - Rs. 24.31 Lakhs), Trade Payables to MSME Rs. 22.96 Lakhs (PY - Rs. 28.45 Lakhs) and Trade Payables to related party Rs. 2.15 Lakhs (PY - Rs. 12.40 Lakhs)
 (E) Including Deposit from Repository Participants Rs. 860.23 Lakhs (PY Rs. 878.97)

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68	[INR/shares] -0.62	[INR/shares] -0.68
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68	[INR/shares] -0.62	[INR/shares] -0.68

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	858.19	741.8
Other income	226.37	216.64
Total income	1,084.56	958.44
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	886.92	742.89
Finance costs	0	0
Depreciation, depletion and amortisation expense	401.21	511.62
Other expenses	(A) 469.42	434.76
Total expenses	1,757.55	1,689.27
Profit before exceptional items and tax	-672.99	-730.83
Total profit before tax	-672.99	-730.83
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-171.62	-180.36
Total tax expense	-171.62	-180.36
Total profit (loss) for period from continuing operations	-501.37	-550.47
Total profit (loss) for period	-501.37	-550.47
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Total other comprehensive income	-9.47	-7.17
Total comprehensive income	-510.84	-557.64
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	Yes	Yes
Other comprehensive income before tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [Abstract]		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	-12.65	-9.58
Other comprehensive income that will not be reclassified to profit or loss, before tax	-12.65	-9.58
Total other comprehensive income, before tax	-12.65	-9.58
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-3.18	-2.41
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.18	-2.41
Total other comprehensive income	-9.47	-7.17
Total comprehensive income	-510.84	-557.64
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68

Footnotes

(A) Including Technology Expenses Rs. 216.57 Lakhs (PY - Rs. 173.61 Lakhs)

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-501.37	-550.47		-501.37
Changes in comprehensive income components	-9.47	-7.17		-9.47
Total comprehensive income	-510.84	-557.64		-510.84
Other changes in equity [Abstract]				
Other changes in equity, others	0.01	-0.01		0.01
Total other changes in equity	0.01	-0.01		0.01
Total increase (decrease) in equity	-510.83	-557.65		-510.83
Other equity at end of period	-3,074.96	-2,564.13	-2,006.48	-3,074.96

Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-550.47		-501.37	-550.47
Changes in comprehensive income components	-7.17		-9.47	-7.17
Total comprehensive income	-557.64		-510.84	-557.64
Other changes in equity [Abstract]				
Other changes in equity, others	-0.01		0.01	-0.01
Total other changes in equity	-0.01		0.01	-0.01
Total increase (decrease) in equity	-557.65		-510.83	-557.65
Other equity at end of period	-2,564.13	-2,006.48	-3,074.96	-2,564.13

Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-501.37	-550.47	
Changes in comprehensive income components		-9.47	-7.17	
Total comprehensive income		-510.84	-557.64	
Other changes in equity [Abstract]				
Other changes in equity, others		0.01	-0.01	
Total other changes in equity		0.01	-0.01	
Total increase (decrease) in equity		-510.83	-557.65	
Other equity at end of period	-2,006.48	-3,074.96	-2,564.13	-2,006.48

Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-501.37	-550.47	
Changes in comprehensive income components	-9.47	-7.17	
Total comprehensive income	-510.84	-557.64	
Other changes in equity [Abstract]			
Other changes in equity, others	0.01	-0.01	
Total other changes in equity	0.01	-0.01	
Total increase (decrease) in equity	-510.83	-557.65	
Other equity at end of period	-3,074.96	-2,564.13	-2,006.48

[320000] Cash flow statement, indirect

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-672.99	-730.83	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	(A) 0.18	-0.01	
Adjustments for decrease (increase) in trade receivables, current	-37.78	57.16	
Adjustments for other financial assets, current	(B) -13.98	-11.61	
Adjustments for increase (decrease) in trade payables, current	(C) 11.23	5.88	
Adjustments for depreciation and amortisation expense	401.21	511.62	
Adjustments for other financial liabilities, current	(D) -18.75	-6.36	
Adjustments for interest income	221.4	207.27	
Other adjustments for which cash effects are investing or financing cash flow	0	(E) -0.31	
Other adjustments for non-cash items	(F) 0.48	-2.25	
Total adjustments for reconcile profit (loss)	121.19	346.85	
Net cash flows from (used in) operations	-551.8	-383.98	
Income taxes paid (refund)	-64.55	11.68	
Net cash flows from (used in) operating activities	-487.25	-395.66	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	0.81	
Purchase of property, plant and equipment	(G) 18.18	35.52	
Purchase of intangible assets	(H) 14.69	27.78	
Proceeds from sales of other long-term assets	(I) 436.14	136.27	
Interest received	237.59	302.53	
Net cash flows from (used in) investing activities	640.86	376.31	
Cash flows from used in financing activities [Abstract]			
Interest paid	0	0	
Net cash flows from (used in) financing activities	0	0	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	153.61	-19.35	
Net increase (decrease) in cash and cash equivalents	153.61	-19.35	
Cash and cash equivalents cash flow statement at end of period	188.39	34.78	54.13

Footnotes

- (A) Interest Expense (MSME)
 (B) Decrease / (Increase) in other financial and non-financial assets
 (C) Decrease / (Increase) in trade payable and Provisions
 (D) Decrease / (Increase) in Deposit from Repository Participants (Net)
 (E) Profit / Loss on Sale of Fixed Assets
 (F) Excess provision written back for bad & doubtful debts - Rs. Nil [P.Y. Rs. (0.06) Lakhs], Excess provision written back - Others - Rs. Nil [P.Y. Rs. (2.35) Lakhs] and Provision for Doubtful debts - Rs. 0.49 Lakhs [P.Y. Rs. 0.16 Lakhs]
 (G) Purchase of tangible and intangible PPE including CWIP
 (H) Intangible assets under development
 (I) Investment in fixed deposits

[610100] Notes - List of accounting policies

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

	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (32) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (33) [See below]
Description of accounting policy for cash flows [TextBlock]	Cash flows are reported using the indirect method. The cash flows from operating, investing and financing activities of the Company are segregated.
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (34) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (35) [See below]
Description of accounting policy for earnings per share [TextBlock]	Textual information (36) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (37) [See below]
Description of accounting policy for fair value measurement [TextBlock]	Textual information (38) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (39) [See below]
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (40) [See below]
Description of accounting policy for impairment of financial assets [TextBlock]	Textual information (41) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (42) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (43) [See below]
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (44) [See below]
Description of accounting policy for non-current assets or disposal groups classified as held for sale [TextBlock]	Textual information (45) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (46) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (47) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (48) [See below]
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (49) [See below]

Textual information (32)

Disclosure of significant accounting policies [Text Block]

This note provides a list of the significant accounting policies adopted in the preparation of these interim financial statements ("financial statements"). These policies have been consistently applied to the year / period presented, unless otherwise stated.

Textual information (33)

Description of accounting policy for borrowing costs [Text Block]

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalized as part of cost of such asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

Textual information (34)

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

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent liabilities are disclosed in the Financial Statements by way of notes to accounts, unless possibility of an outflow of resources embodying economic benefit is remote.

Contingent assets are disclosed in the Financial Statements by way of notes to accounts when an inflow of economic benefits is probable.

Textual information (35)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and Cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Textual information (36)

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

Basic and diluted earnings per share is computed by dividing the net profit attributable to equity shareholders for the year, by weighted average number of equity shares outstanding during the year.

(i) Basic earnings per share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the company
- By the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year.

(ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

Textual information (37)

Description of accounting policy for employee benefits [Text Block]

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are measured at the amounts expected to be paid when the liabilities are settled. Short term employee benefits are recognised in Statement of profit and loss in the period in which the related service is rendered. The liabilities are presented as current employee benefit obligations in the statement of Assets and Liabilities.

Other long-term employee benefit obligations

The liabilities for earned leave are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the appropriate market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Re-measurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the statement of Assets and Liabilities since the company does not have an unconditional right to defer settlement for at least twelve months after the reporting period, regardless of when the actual settlement is expected to occur.

Post-employment obligations

The Company operates the following post-employment schemes:

- a. defined benefit plans such as gratuity, and
- b. Defined contribution plans such as provident fund.

Defined benefit Plan

- Gratuity obligations

The Company has maintained a Group Gratuity Cum Life Assurance Scheme with the Life Insurance Corporation of India (LIC) towards which it annually contributes a sum determined by LIC. The liability or asset recognised in the statement of Assets and Liabilities in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to yields on government securities at the end of the reporting period that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the statement of Assets and Liabilities.

Changes in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

Defined Contribution Plan

- Provident fund

Retirement benefits in the form of Provident Fund are a defined contribution scheme and the contributions are charged to the Statement of Profit and Loss of the year when the contributions to the respective funds are due. There are no obligations other than the contribution payable to the provident fund.

Compensated Absences

- Short Term compensated absences:- They are provided on estimated basis.

- Long Term compensated absences:- They are provided on actuarial valuation basis. This actuarial valuation is done as per projected unit credit method.

Textual information (38)

Description of accounting policy for fair value measurement [Text Block]

The Company measures financial instruments, such as, derivatives at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

The Company categorizes assets and liabilities measured at fair value into one of three levels as follows:

- Level 1 - Quoted (unadjusted)

This hierarchy includes financial instruments measured using quoted prices.

Level 2

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 2 inputs include the following:

- a) Quoted prices for similar assets or liabilities in active markets.
- b) quoted prices for identical or similar assets or liabilities in markets that are not active.
- c) inputs other than quoted prices that are observable for the asset or liability.
- d) Market - corroborated inputs.

Level3

They are unobservable inputs for the asset or liability reflecting significant modifications to observable related market data or Company's assumptions about pricing by market participants. Fair values are determined in whole or in part using a valuation model based on assumptions that are neither supported by prices from observable current market transactions in the same instrument nor are they based on available market data.

Textual information (39)

Description of accounting policy for financial instruments [Text Block]

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

1. Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame are recognized on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified in following categories based on business model of the entity:

- Debt instruments at amortized cost
- Debt instruments at fair value through other comprehensive income (FVTOCI)
- Debt instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Debt instruments at amortized cost

A 'debt instrument' is measured at the amortized cost if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

Debt instrument at FVTOCI

A 'debt instrument' is classified as at the FVTOCI if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the P&L. On de-recognition of the asset, cumulative gain or loss previously recognized in OCI is reclassified from the equity to P&L. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Debt instrument at FVTPL

Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as at FVTPL.

In addition, the Company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The Company has not designated any debt instrument as at FVTPL.

Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Investment in subsidiaries, joint ventures and associates

Investment in subsidiaries, joint ventures and subsidiaries are carried at cost in the separate financial statements.

Equity investments

All equity investments are measured at fair value. Equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. This amount is not recycled from OCI to P & L, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the P&L.

Trade receivables

Trade Receivables are recognized initially at fair value, plus in the case of trade receivables not recorded at fair value through profit or loss (FVTPL), transaction costs that are attributable to the acquisition of the trade receivables. However, trade receivables that do not contain a significant financing component are measured at transaction price.

Cash and Cash equivalents

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

De-recognition

A financial asset is de-recognized only when:

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

Where the Company has transferred an asset, it evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de- recognized.

Where the Company has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognised if the company has not retained control of the financial asset. Where the company retains control of the financial asset, the asset is continued to be recognised to the extent of continuing involvement in the financial asset.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of Impairment loss on the following financial assets and credit risk exposure:

- i. Financial assets that are debt instruments, and are measured at amortized cost e.g., loans, debt securities, deposits, trade receivables and bank balance.
- ii. Financial assets that are debt instruments and are measured as at FVTOCI.
- iii. Lease receivables under Ind AS 116
- iv. Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 18
- v. Loan commitments which are not measured as at FVTPL
- vi. Financial guarantee contracts which are not measured as at FVTPL

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

- Trade receivables or contract revenue receivables; and
- All lease receivables resulting from transactions within the scope of Ind AS 116

ECL impairment loss allowance (or reversal) recognized during the period is recognized as income/expense in the statement of profit and loss (P&L).

2. Financial liabilities

Classification as debt or equity

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

Initial recognition and measurement

Financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss.

Subsequent measurement

Financial liabilities are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the statement of profit and loss.

Contributed equity

Equity shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of financial year which are unpaid. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period. They are recognized initially at their fair value and subsequently measured at amortised cost using the effective interest method.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Financial guarantee contracts

Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

De recognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Leases

As a lessee

At the date of commencement of the lease, the Company recognizes a right-of-use asset ("ROU") and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short-term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

Certain lease arrangements includes the options to extend or terminate the lease before the end of the lease term. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised.

The right-of-use assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. Right of use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates in the country of domicile of these leases. Lease liabilities are re-measured with a corresponding adjustment to the related right of use asset if the Company changes its assessment if whether it will exercise an extension or a termination option.

Lease liability and ROU asset have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

Textual information (40)

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

Functional and presentation currency

Items included in the Financial Information of the Company are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The Financial Information are presented in Indian currency (INR), which is the Company's functional and presentation currency.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions.

Any income or expense on account of exchange difference between the date of transaction and on settlement or on translation is recognized in the profit and loss account as income or expense.

Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss. For example, translation differences on non-monetary assets and liabilities such as equity instruments held at fair value through profit or loss are recognised in profit and loss as part of the fair value gain or loss and translation differences on non-monetary assets such as equity investments classified as FVOCI are recognised in other comprehensive income.

Effective April 1, 2018 the company has adopted Appendix B to Ind AS 21- Foreign Currency Transactions and Advance Consideration which clarifies the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income when an entity has received or paid advance consideration in a foreign currency. The effect on account of adoption of this amendment was insignificant.

Textual information (41)

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

The Company assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Company applies the simplified approach permitted by Ind AS 109 Financial Instruments, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Goodwill and intangible assets that have an indefinite useful life and intangibles under development are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or Groups of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Textual information (42)

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

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use.

Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets.

When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss.

A previously recognized impairment loss (except for goodwill) is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited to the carrying amount of the asset.

Textual information (43)

Description of accounting policy for income tax [Text Block]

The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses, if any.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses only if it is probable that future taxable amount will be available to utilise those temporary differences and losses. At each reporting date the Company reassesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax assets to the extent that it has become probable that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax liabilities are not recognized for temporary differences between the carrying amount and tax bases of investments in subsidiaries, branches and associates and interest in joint arrangements where the Company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets are not recognised for temporary differences between the carrying amount and tax bases of investments in subsidiaries, associates and interest in joint arrangements where it is not probable that the differences will reverse in the foreseeable future and taxable profit will not be available against which the temporary difference can be utilised.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum alternate tax (MAT) paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent it is probable that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset on Accounting for Credit Available in respect of Minimum Alternate Tax under the Income-tax Act, 1961, the said asset is created by way of credit to the Statement of Profit and Loss and shown as "MAT Credit Entitlement". The Company reviews the "MAT credit entitlement" asset at each reporting date and writes down the asset to the extent that it is not probable that the company will pay normal tax during the specified period.

Textual information (44)

Description of accounting policy for intangible assets and goodwill [Text Block]

-Intangible assets

Recognition of intangible assets

a. Computer software

Purchase of computer software used for the purpose of operations is capitalized. However, any expenses on software support, maintenance, upgrade etc. payable periodically is charged to the Statement of Profit & Loss.

Costs capitalised are amortized on a straight-line basis over a period of 5 years based on management's estimate.

Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Company are recognized as intangible assets when the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use
- management intends & has ability to complete the software and use or sell it
- software will be able to generate probable future economic benefits
- Software are available, and the expenditure attributable to the software during its development can be reliably measured.

Capitalized development costs are recorded as intangible assets and amortized from the point at which the asset is available for use. Intangible assets are amortized over its expected useful life.

The carrying value of computer software costs is reviewed for impairment annually when the asset is not yet in use, and otherwise when events or changes in circumstances indicate that the carrying value may not be recoverable.

Intangible Assets acquired as a part of Business Transfer Agreement (BTA) for transfer of Comtrack Business Undertaking from National Commodity & Derivatives Exchange Limited (NCDEX) to the Company are stated in the financial statement at the written down value of the assets in the books of NCDEX and are depreciated over the remaining useful life of the assets.

Intangible Assets	Valued on the basis of	Basis of Amortization
Comtrack Trademarks	Reverse Royalty Approach	Amortized over a period of seven years
Commercials Rights - Comtrack Participants	Multi-period Excess Earnings Approach	Amortized over a period of seven years
Computer Software	Replacement Cost Approach	Amortized over a period of five years

Goodwill	Aggregated the fair values of assets acquired reduced the amount of total consideration paid for acquisition of the business by the aggregate fair value of assets net of fair value of liabilities.	Tested for impairment on an annual basis
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De-recognition of intangible assets

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognized in the Statement of Profit and Loss when the asset is derecognized.

- Intangible assets under development

All costs incurred in development, are initially capitalized as Intangible assets under development - till the time these are either transferred to Intangible Assets on completion or expensed as Software Development cost (including allocated depreciation) as and when determined of no further use.

Textual information (45)

Description of accounting policy for non-current assets or disposal groups classified as held for sale [Text Block]

Non-current assets & disposal Company's classified as held for sale are measured at the lower of carrying amount and fair value less costs to sell.

Property, Plant and Equipment (PPE) and intangible assets are not depreciated or amortized once classified as held for sale.

Textual information (46)

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

Property, Plant and Equipment (PPE) and intangible assets are not depreciated or amortized once classified as held for sale.

PPE are stated at actual cost less accumulated depreciation and impairment loss. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of CENVAT / GST) and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management. It include professional fees and borrowing costs for qualifying assets.

Significant Parts of an item of PPE having different useful lives & material value or other factors are accounted for as separate components. All other repairs and maintenance costs are recognized in the statement of profit and loss as incurred.

Depreciation of these PPE commences when the assets are ready for their intended use. Depreciation on subsequent expenditure on PPE arising on account of capital improvement or other factors is provided for prospectively over the remaining useful life.

Depreciation is provided on straight line method over the useful life of the assets.

Fixed assets having an original cost less than or equal to Rs. 5,000 individually are fully depreciated in the year of purchase or installation.

Leasehold improvement is amortized over the renewable period of lease subject to a maximum of 60 months.

The residual value of all assets is taken to be "NIL".

The useful life of property, plant and equipment are as follows:

Asset Class	Useful Life
Leasehold Improvements	Over the period of lease
Plant & Machinery	15 years for Single shift operated plant and 7.5 years for Double Shift operated plant
Furniture & Fixtures	10 years
Electrical Installations	10 years
Computers	3 - 6 years
Office Equipment	5 years
Vehicles	8 years
Telecommunication Equipment	6 years

Servers and Networks

6 years

The estimated useful lives and residual values are reviewed on an annual basis and if necessary, changes in estimates are accounted for prospectively.

Assets held under finance leases are depreciated over their expected useful lives on the same basis as owned assets or over the shorter of the assets useful life and the lease term if there is an uncertainty that the company will obtain ownership at the end of the lease term.

An item of PPE is de-recognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of PPE is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

PPE acquired as a part of Business Transfer Agreement (BTA) for transfer of Comtrack Business Undertaking from National Commodity & Derivatives Exchange Limited (NCDEX) to the Company are stated in the financial statement at the written down value of the assets in the books of NCDEX and are depreciated over the remaining useful life of the assets.

Textual information (47)

Description of accounting policy for provisions [Text Block]

Provisions for legal claims and discounts/incentives are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. If the effect of time value of money is material, provisions are discounted using current pre tax rate that reflects, when appropriate, the risk specific to the liability.

Textual information (48)

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

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. The Revenue is recognised net of applicable taxes.

Revenue is recognised in the period when the service is provided as per arrangements/ agreements with the customers.

Transaction charges

Transaction charges are recognised as income on transaction date basis.

Revenue from Operations

Revenue from Operations for NCDEX Markets are recognized when a transaction for Fresh deposit, Ownership transfer, Client negotiated Trade (Off market transaction), Pledge creation/ closure/invocation is entered by client.

Interest Income

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

Dividends

Dividend income is recognized when the Company's right to receive payment is established by the reporting date.

Textual information (49)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

1. Rounding of amounts

All amounts disclosed in the Financial Statements and notes have been rounded off to the nearest Lakhs, unless otherwise stated.

2. Reclassification

The previous year's figures have been reclassified to conform to this year's classification.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (50) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (51) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [TextBlock]	Textual information (52) [See below]	
Disclosure of significant accounting policies [TextBlock]	Textual information (53) [See below]	
Explanation of measurement bases used in preparing financial statements [TextBlock]	Textual information (54) [See below]	
Description of other accounting policies relevant to understanding of financial statements [TextBlock]	Textual information (55) [See below]	
Disclosure of objectives, policies and processes for managing capital [TextBlock]	Textual information (56) [See below]	

Textual information (50)**Disclosure of corporate information notes and other explanatory information [Text Block]**

National E-Repository Limited ('the Company' or "the Repository" or "NERL") is incorporated to provide Repository services having received a permanent Certificate of Registration Warehousing Development and Regulatory Authority (WDRA). The core functions of a repository as envisaged by WDRA are to ensure enabling safe and accurate creation, storage, maintenance and cancellation of electronic Negotiable Warehouse Receipts, enabling the transfer, pledge or removal of the pledge, e-auction of electronic Negotiable Warehouse Receipts, enabling electronic holding of warehouse receipts issued by warehouses to facilitate transfer, pledge or removal of the pledge, e-auction of the receipts. The Company was incorporated on February 10, 2017, under the provisions of the Companies Act, 2013. NERL is regulated by Warehousing Development and Regulatory Authority. NERL is subjected to various laws of the land like the Warehousing (Development and Regulation) Act, 2007.

The financial statements are approved for issue by the Company's Board of Directors on May 17, 2024.

Textual information (51)**Statement of Ind AS compliance [Text Block]**

The financial statements as at and for the year ended March 31, 2024 have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 and Companies (India Accounting Standards) Amendment Rules, 2016. The operations of the Company has been started from September 26, 2017 on receipt of permanent Certificate of Registration from WDRA. These financial statements of the Company have been prepared in accordance with Ind AS.

Textual information (52)

Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [Text Block]

Current and Non-current classification

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

An asset is treated as current when it is:

- i. Expected to be realised or intended to be sold or consumed in normal operating cycle
- ii. Held primarily for the purpose of trading, or
- iii. Expected to be realised within twelve months after the reporting period other than for (i) above, or
- iv. Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period
- v. Current asset also include current portion of non-current financial asset.

All other assets are classified as non-current.

A liability is current when:

- i. It is expected to be settled in normal operating cycle
- ii. It is held primarily for the purpose of trading
- iii. It is due to be settled within twelve months after the reporting period other than for (i) above, or
- iv. There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Textual information (53)

Disclosure of significant accounting policies [Text Block]

This note provides a list of the significant accounting policies adopted in the preparation of these interim financial statements ("financial statements"). These policies have been consistently applied to the year / period presented, unless otherwise stated.

Textual information (54)

Explanation of measurement bases used in preparing financial statements [Text Block]

The Financial Statements have been prepared on the historical cost basis except for the followings:

- i. certain financial assets and liabilities and contingent consideration that is measured at fair value;
- ii. assets held for sale measured at fair value less cost to sell;
- iii. defined benefit plans plan assets measured at fair value;

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The Financial Statements are presented in Indian Rupees in lakhs and all values are rounded to the nearest lakhs except where otherwise stated.

Textual information (55)

Description of other accounting policies relevant to understanding of financial statements [Text Block]

1. Rounding of amounts

All amounts disclosed in the Financial Statements and notes have been rounded off to the nearest Lakhs, unless otherwise stated.

2. Reclassification

The previous year's figures have been reclassified to conform to this year's classification.

Textual information (56)

Disclosure of objectives, policies and processes for managing capital [Text Block]

The company considers the following components of its Balance Sheet to be managed capital:

Total equity (as shown in the balance sheet)- retained profit, share capital.

The Company manages its capital so as to safeguard its ability to continue as a going concern and to optimize returns to our shareholders. The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. The Company considers the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and risk characteristics of the underlying assets.

In terms of clause 12 (1) of the Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts dated October 20, 2016 issued by Warehousing Development and Regulatory Authority, the Company is required to maintain a net worth of not less than Rupees twenty-five crore, at all times. At present the Company complies with this guideline.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of expected impact of initial application of new standards or interpretations [TextBlock]	Textual information (57) [See below]	
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

Textual information (57)**Disclosure of expected impact of initial application of new standards or interpretations [Text Block]**

Recent Pronouncements:

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2024, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

[400600] Notes - Property, plant and equipment

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	23.96	6.57		23.96
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-10.21	-7.25		
Total Depreciation property plant and equipment	-10.21	-7.25		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.5		0
Total disposals and retirements, property, plant and equipment	0	0.5		0
Total increase (decrease) in property, plant and equipment	13.75	-1.18		23.96
Property, plant and equipment at end of period	29.73	15.98	17.16	77.3

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.57			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			10.21	7.25
Total Depreciation property plant and equipment			10.21	7.25
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	29.03		0	28.53
Total disposals and retirements, property, plant and equipment	29.03		0	28.53
Total increase (decrease) in property, plant and equipment	-22.46		10.21	-21.28
Property, plant and equipment at end of period	53.34	75.8	47.57	37.36

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.82	-0.82	
Total Depreciation property plant and equipment		-0.82	-0.82	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-0.82	-0.82	
Property, plant and equipment at end of period	58.64	0.02	0.84	1.66

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.82
Total Depreciation property plant and equipment				0.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24.05		0
Total disposals and retirements, property, plant and equipment	0	24.05		0
Total increase (decrease) in property, plant and equipment	0	-24.05		0.82
Property, plant and equipment at end of period	4.91	4.91	28.96	4.89

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.82		-0.82	-0.82
Total Depreciation property plant and equipment	0.82		-0.82	-0.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	24.05		0	0
Total disposals and retirements, property, plant and equipment	24.05		0	0
Total increase (decrease) in property, plant and equipment	-23.23		-0.82	-0.82
Property, plant and equipment at end of period	4.07	27.3	(A) 0.02	0.84

Footnotes

(A) Servers and Networks

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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	24.05	
Total disposals and retirements, property, plant and equipment		0	24.05	
Total increase (decrease) in property, plant and equipment		0	-24.05	
Property, plant and equipment at end of period	1.66	(A) 4.91	4.91	28.96

Footnotes

(A) Servers and Networks

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

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.82	0.82		-0.82
Total Depreciation property plant and equipment	0.82	0.82		-0.82
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	24.05		0
Total disposals and retirements, property, plant and equipment	0	24.05		0
Total increase (decrease) in property, plant and equipment	0.82	-23.23		-0.82
Property, plant and equipment at end of period	(A) 4.89	4.07	27.3	0.02

Footnotes

(A) Servers and Networks

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.82			
Total Depreciation property plant and equipment	-0.82			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	24.05
Total disposals and retirements, property, plant and equipment	0		0	24.05
Total increase (decrease) in property, plant and equipment	-0.82		0	-24.05
Property, plant and equipment at end of period	0.84	1.66	4.91	4.91

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.82	0.82	
Total Depreciation property plant and equipment		0.82	0.82	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	24.05	
Total disposals and retirements, property, plant and equipment		0	24.05	
Total increase (decrease) in property, plant and equipment		0.82	-23.23	
Property, plant and equipment at end of period	28.96	4.89	4.07	27.3

Disclosure of detailed information about property, plant and equipment [Table]**..(10)**

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.82	-0.82		
Total Depreciation property plant and equipment	-0.82	-0.82		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-0.82	-0.82		0
Property, plant and equipment at end of period	(A) 0.02	0.84	1.66	(B) 4.91

Footnotes

(A) Servers and Networks

(B) Servers and Networks

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]				
	Owned assets [Member]				
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]		
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Additions other than through business combinations, property, plant and equipment		0			
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss				0.82	0.82
Total Depreciation property plant and equipment				0.82	0.82
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment		24.05		0	24.05
Total disposals and retirements, property, plant and equipment		24.05		0	24.05
Total increase (decrease) in property, plant and equipment		-24.05		0.82	-23.23
Property, plant and equipment at end of period		4.91	28.96	(A) 4.89	4.07

Footnotes

(A) Servers and Networks

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		8.49	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.62	-0.01	
Total Depreciation property plant and equipment		-1.62	-0.01	
Total increase (decrease) in property, plant and equipment		6.87	-0.01	
Property, plant and equipment at end of period	27.3	6.94	0.07	0.08

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	8.49	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.62
Total Depreciation property plant and equipment				1.62
Total increase (decrease) in property, plant and equipment	8.49	0		1.62
Property, plant and equipment at end of period	8.64	0.15	0.15	1.7

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

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			8.49	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.01		-1.62	-0.01
Total Depreciation property plant and equipment	0.01		-1.62	-0.01
Total increase (decrease) in property, plant and equipment	0.01		6.87	-0.01
Property, plant and equipment at end of period	0.08	0.07	6.94	0.07

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]				
	Carrying amount [Member]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]					
Disclosure of detailed information about property, plant and equipment [Line items]					
Reconciliation of changes in property, plant and equipment [Abstract]					
Changes in property, plant and equipment [Abstract]					
Additions other than through business combinations, property, plant and equipment			8.49	0	
Total increase (decrease) in property, plant and equipment			8.49	0	
Property, plant and equipment at end of period	0.08		8.64	0.15	0.15

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				15.47
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.62	0.01		-6.67
Total Depreciation property plant and equipment	1.62	0.01		-6.67
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment				0
Total increase (decrease) in property, plant and equipment	1.62	0.01		8.8
Property, plant and equipment at end of period	1.7	0.08	0.07	19.69

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

..(17)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.57		15.47	6.57
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.11			
Total Depreciation property plant and equipment	-5.11			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	2.75
Total disposals and retirements, property, plant and equipment	0		0	2.75
Total increase (decrease) in property, plant and equipment	1.46		15.47	3.82
Property, plant and equipment at end of period	10.89	9.43	56.19	40.72

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

..(18)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		6.67	5.11	
Total Depreciation property plant and equipment		6.67	5.11	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	2.75	
Total disposals and retirements, property, plant and equipment		0	2.75	
Total increase (decrease) in property, plant and equipment		6.67	2.36	
Property, plant and equipment at end of period	36.9	36.5	29.83	27.47

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

..(19)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	15.47	6.57		15.47
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.67	-5.11		
Total Depreciation property plant and equipment	-6.67	-5.11		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	8.8	1.46		15.47
Property, plant and equipment at end of period	19.69	10.89	9.43	56.19

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

..(20)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	6.57			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.67	5.11
Total Depreciation property plant and equipment			6.67	5.11
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	2.75		0	2.75
Total disposals and retirements, property, plant and equipment	2.75		0	2.75
Total increase (decrease) in property, plant and equipment	3.82		6.67	2.36
Property, plant and equipment at end of period	40.72	36.9	36.5	29.83

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

..(21)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	Other property, plant and equipment [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1.1	-1.31	
Total Depreciation property plant and equipment		-1.1	-1.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0.5	
Total disposals and retirements, property, plant and equipment		0	0.5	
Total increase (decrease) in property, plant and equipment		-1.1	-1.81	
Property, plant and equipment at end of period	27.47	3.08	4.18	5.99

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

..(22)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1.1
Total Depreciation property plant and equipment				1.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2.23		0
Total disposals and retirements, property, plant and equipment	0	2.23		0
Total increase (decrease) in property, plant and equipment	0	-2.23		1.1
Property, plant and equipment at end of period	7.56	7.56	9.79	4.48

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

..(23)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.31		-1.1	-1.31
Total Depreciation property plant and equipment	1.31		-1.1	-1.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1.73		0	0.5
Total disposals and retirements, property, plant and equipment	1.73		0	0.5
Total increase (decrease) in property, plant and equipment	-0.42		-1.1	-1.81
Property, plant and equipment at end of period	3.38	3.8	3.08	4.18

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

..(24)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Carrying amount [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]		Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	2.23	
Total disposals and retirements, property, plant and equipment		0	2.23	
Total increase (decrease) in property, plant and equipment		0	-2.23	
Property, plant and equipment at end of period	5.99	7.56	7.56	9.79

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

..(25)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			Other property, plant and equipment, others [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others				Telecommunication Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1.1	1.31		-1.1
Total Depreciation property plant and equipment	1.1	1.31		-1.1
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	1.73		0
Total disposals and retirements, property, plant and equipment	0	1.73		0
Total increase (decrease) in property, plant and equipment	1.1	-0.42		-1.1
Property, plant and equipment at end of period	4.48	3.38	3.8	3.08

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

..(26)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Telecommunication Equipments		Telecommunication Equipments	Telecommunication Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.31			
Total Depreciation property plant and equipment	-1.31			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.5		0	2.23
Total disposals and retirements, property, plant and equipment	0.5		0	2.23
Total increase (decrease) in property, plant and equipment	-1.81		0	-2.23
Property, plant and equipment at end of period	4.18	5.99	7.56	7.56

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

..(27)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Telecommunication Equipments	Telecommunication Equipments	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.1	1.31	
Total Depreciation property plant and equipment		1.1	1.31	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	1.73	
Total disposals and retirements, property, plant and equipment		0	1.73	
Total increase (decrease) in property, plant and equipment		1.1	-0.42	
Property, plant and equipment at end of period	9.79	4.48	3.38	3.8

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

..(28)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Telecommunication Equipments	Telecommunication Equipments		Telecommunication Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.1	-1.31		
Total Depreciation property plant and equipment	-1.1	-1.31		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0.5		0
Total disposals and retirements, property, plant and equipment	0	0.5		0
Total increase (decrease) in property, plant and equipment	-1.1	-1.81		0
Property, plant and equipment at end of period	3.08	4.18	5.99	7.56

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

..(29)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Telecommunication Equipments		Telecommunication Equipments	Telecommunication Equipments
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.1	1.31
Total Depreciation property plant and equipment			1.1	1.31
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		2.23	0	1.73
Total disposals and retirements, property, plant and equipment		2.23	0	1.73
Total increase (decrease) in property, plant and equipment		-2.23	1.1	-0.42
Property, plant and equipment at end of period		7.56	9.79	4.48

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

..(30)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]
	31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]	
Disclosure of detailed information about property, plant and equipment [Line items]	
Reconciliation of changes in property, plant and equipment [Abstract]	
Property, plant and equipment at end of period	3.8

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Total	Total	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	Total	Total	Servers and Networks - 6 years	Servers and Networks - 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	Servers and Networks - 6 years	Servers and Networks - 6 years	Servers and Networks - 6 years	Servers and Networks - 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	Servers and Networks - 6 years	Servers and Networks - 6 years	10 years	10 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	10 years	10 years	3-6 years	3-6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	3-6 years	3-6 years	Telecommunication Equipment - 6 years	Telecommunication Equipment - 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]		Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	Telecommunication Equipment - 6 years	Telecommunication Equipment - 6 years	Telecommunication Equipment - 6 years	Telecommunication Equipment - 6 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Straight line Method	Straight line Method
Useful lives or depreciation rates, property, plant and equipment	Telecommunication Equipment - 6 years	Telecommunication Equipment - 6 years
Whether property, plant and equipment are stated at revalued amount	No	No

[612100] Notes - Impairment of assets

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

[400800] Notes - Goodwill**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill	0	0		0
Impairment loss recognised in profit or loss, goodwill	0	0		
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	1,187.69	1,187.69	1,187.69	1,187.69

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill		0		
Impairment loss recognised in profit or loss, goodwill			0	0
Total increase (decrease) in goodwill		0	0	0
Goodwill at end of period		1,187.69	1,187.69	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]
	31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Goodwill at end of period	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of goodwill [TextBlock]			
Disclosure of reconciliation of changes in goodwill [Abstract]			
Changes in goodwill [Abstract]			
Acquisitions through business combinations, goodwill	0	0	
Impairment loss recognised in profit or loss, goodwill	0	0	
Total increase (decrease) in goodwill	0	0	
Goodwill at end of period	1,187.69	1,187.69	1,187.69

[400900] Notes - Other intangible assets

Disclosure of additional information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Brands and trade marks [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Total	Total	Comtrack Trademarks - Amortized over a period of seven years	Comtrack Trademarks - Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]		Trade marks [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Comtrack Trademarks - Amortized over a period of seven years	Comtrack Trademarks - Amortized over a period of seven years	Comtrack Trademarks - Amortized over a period of seven years	Comtrack Trademarks - Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Trade marks [Member]		Computer software [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Comtrack Trademarks - Amortized over a period of seven years	Comtrack Trademarks - Amortized over a period of seven years	Computer Software - Amortized over a period of five years	Computer Software - Amortized over a period of five years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Computer software [Member]		Licenses and franchise [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Computer Software - Amortized over a period of five years	Computer Software - Amortized over a period of five years	Software Licenses - Over its expected useful life	Software Licenses - Over its expected useful life
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]		Licenses [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Software Licenses - Over its expected useful life	Software Licenses - Over its expected useful life	Software Licenses - Over its expected useful life	Software Licenses - Over its expected useful life
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Licenses [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Software Licenses - Over its expected useful life	Software Licenses - Over its expected useful life	Commercials Rights: Comtrack Participants - Amortized over a period of seven years	Commercials Rights: Comtrack Participants - Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	Straight line basis	Straight line basis	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Commercials Rights: Comtrack Participants - Amortized over a period of seven years	Commercials Rights: Comtrack Participants - Amortized over a period of seven years	Commercials Rights: Comtrack Participants - Amortized over a period of seven years	Commercials Rights: Comtrack Participants - Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No	No	No

Disclosure of additional information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	Straight line basis	Straight line basis
Useful lives or amortisation rates, other intangible assets	Commercials Rights: Comtrack Participants - Amortized over a period of seven years	Commercials Rights: Comtrack Participants - Amortized over a period of seven years
Whether other intangible assets are stated at revalued amount	No	No

Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.42	18.44		10.42
Amortisation other intangible assets	-390.99	-504.37		
Total increase (decrease) in Other intangible assets	-380.57	-485.93		10.42
Other intangible assets at end of period	211.57	592.14	1,078.07	4,027.56

Disclosure of detailed information about other intangible assets [Table]

..(2)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	18.44			
Amortisation other intangible assets			390.99	504.37
Total increase (decrease) in Other intangible assets	18.44		390.99	504.37
Other intangible assets at end of period	4,017.14	3,998.7	3,815.99	3,425

Disclosure of detailed information about other intangible assets [Table]

..(3)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	Brands and trade marks [Member]		
		Internally generated and other than internally generated intangible assets [Member]		
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-70.66	-70.47	
Total increase (decrease) in Other intangible assets		-70.66	-70.47	
Other intangible assets at end of period	2,920.63	34.17	104.83	175.3

Disclosure of detailed information about other intangible assets [Table]

..(4)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				70.66
Total increase (decrease) in Other intangible assets	0	0		70.66
Other intangible assets at end of period	493.28	493.28	493.28	459.11

Disclosure of detailed information about other intangible assets [Table]

..(5)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	70.47		-70.66	-70.47
Total increase (decrease) in Other intangible assets	70.47		-70.66	-70.47
Other intangible assets at end of period	388.45	317.98	34.17	104.83

Disclosure of detailed information about other intangible assets [Table]

..(6)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	175.3	493.28	493.28	493.28

Disclosure of detailed information about other intangible assets [Table]

..(7)

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

Classes of other intangible assets [Axis]	Brands and trade marks [Member]			Trade marks [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	70.66	70.47		-70.66
Total increase (decrease) in Other intangible assets	70.66	70.47		-70.66
Other intangible assets at end of period	459.11	388.45	317.98	34.17

Disclosure of detailed information about other intangible assets [Table]

..(8)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-70.47			
Total increase (decrease) in Other intangible assets	-70.47		0	0
Other intangible assets at end of period	104.83	175.3	493.28	493.28

Disclosure of detailed information about other intangible assets [Table]

..(9)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		70.66	70.47	
Total increase (decrease) in Other intangible assets		70.66	70.47	
Other intangible assets at end of period	493.28	459.11	388.45	317.98

Disclosure of detailed information about other intangible assets [Table]

..(10)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-70.66	-70.47		
Total increase (decrease) in Other intangible assets	-70.66	-70.47		0
Other intangible assets at end of period	(A) 34.17	104.83	175.3	493.28

Footnotes

(A) Comtrack Trademarks - Company has entered into a deed of assignment dated January 27, 2020 with National Commodity and Derivatives Exchange Limited (NCDEX), by virtue of which, the registered Trademark ("Comtrack") have become as from March 28, 2018 the absolute property of the Company. The Comtrack Trademark has been registered with effect from November 17, 2021 in the Trademark Registry.

Disclosure of detailed information about other intangible assets [Table]

..(11)

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

Classes of other intangible assets [Axis]	Trade marks [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			70.66	70.47
Total increase (decrease) in Other intangible assets	0		70.66	70.47
Other intangible assets at end of period	493.28	493.28	459.11	388.45

Disclosure of detailed information about other intangible assets [Table]

..(12)

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

Classes of other intangible assets [Axis]	Trade marks [Member]	Computer software [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		10.42	18.44	
Amortisation other intangible assets		-9.79	-121.2	
Total increase (decrease) in Other intangible assets		0.63	-102.76	
Other intangible assets at end of period	317.98	27.22	26.59	129.35

Disclosure of detailed information about other intangible assets [Table]

..(13)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	10.42	18.44		
Amortisation other intangible assets				9.79
Total increase (decrease) in Other intangible assets	10.42	18.44		9.79
Other intangible assets at end of period	1,335.62	1,325.2	1,306.76	1,308.4

Disclosure of detailed information about other intangible assets [Table]

..(14)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]				
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			10.42	18.44
Amortisation other intangible assets	121.2		-9.79	-121.2
Total increase (decrease) in Other intangible assets	121.2		0.63	-102.76
Other intangible assets at end of period	1,298.61	1,177.41	27.22	26.59

Disclosure of detailed information about other intangible assets [Table]

..(15)

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

Classes of other intangible assets [Axis]	Computer software [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		10.42	18.44	
Total increase (decrease) in Other intangible assets		10.42	18.44	
Other intangible assets at end of period	129.35	1,335.62	1,325.2	1,306.76

Disclosure of detailed information about other intangible assets [Table]

..(16)

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

Classes of other intangible assets [Axis]	Computer software [Member]			Licenses and franchise [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	9.79	121.2		0
Total increase (decrease) in Other intangible assets	9.79	121.2		0
Other intangible assets at end of period	1,308.4	1,298.61	1,177.41	0

Disclosure of detailed information about other intangible assets [Table]

..(17)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-3.01			
Total increase (decrease) in Other intangible assets	-3.01		0	0
Other intangible assets at end of period	0	3.01	30.81	30.81

Disclosure of detailed information about other intangible assets [Table]

..(18)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			
	Internally generated and other than internally generated intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]	Accumulated amortization and impairment [Member]		
		01/04/2023 to 31/03/2022	01/04/2022 to 31/03/2023	31/03/2022
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		0	3.01	
Total increase (decrease) in Other intangible assets		0	3.01	
Other intangible assets at end of period	30.81	30.81	30.81	27.8

Disclosure of detailed information about other intangible assets [Table]

..(19)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	0	-3.01		
Total increase (decrease) in Other intangible assets	0	-3.01		0
Other intangible assets at end of period	0	0	3.01	30.81

Disclosure of detailed information about other intangible assets [Table]

..(20)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Amortisation other intangible assets			0	3.01
Total increase (decrease) in Other intangible assets	0		0	3.01
Other intangible assets at end of period	30.81	30.81	30.81	30.81

Disclosure of detailed information about other intangible assets [Table]

..(21)

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

Classes of other intangible assets [Axis]	Licenses and franchise [Member]	Licenses [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		0	-3.01	
Total increase (decrease) in Other intangible assets		0	-3.01	
Other intangible assets at end of period	27.8	0	0	3.01

Disclosure of detailed information about other intangible assets [Table]

..(22)

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

Classes of other intangible assets [Axis]	Licenses [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				0
Total increase (decrease) in Other intangible assets	0	0		0
Other intangible assets at end of period	30.81	30.81	30.81	30.81

Disclosure of detailed information about other intangible assets [Table]

..(23)

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

Classes of other intangible assets [Axis]	Licenses [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	3.01		0	-3.01
Total increase (decrease) in Other intangible assets	3.01		0	-3.01
Other intangible assets at end of period	30.81	27.8	(A) 0	0

Footnotes

(A) Software Licenses

Disclosure of detailed information about other intangible assets [Table]

..(24)

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

Classes of other intangible assets [Axis]	Licenses [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	3.01	(A) 30.81	30.81	30.81

Footnotes

(A) Software Licenses

Disclosure of detailed information about other intangible assets [Table]

..(25)

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

Classes of other intangible assets [Axis]	Licenses [Member]			Other intangible assets [Member]
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			Internally generated and other than internally generated intangible assets [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Amortisation other intangible assets	0	3.01		-310.54
Total increase (decrease) in Other intangible assets	0	3.01		-310.54
Other intangible assets at end of period	(A) 30.81	30.81	27.8	150.18

Footnotes

(A) Software Licenses

Disclosure of detailed information about other intangible assets [Table]

..(26)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Amortisation other intangible assets	-309.69			
Total increase (decrease) in Other intangible assets	-309.69		0	0
Other intangible assets at end of period	460.72	770.41	2,167.85	2,167.85

Disclosure of detailed information about other intangible assets [Table]

..(27)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated amortization and impairment [Member]	
	31/03/2022		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		310.54	309.69	
Total increase (decrease) in Other intangible assets		310.54	309.69	
Other intangible assets at end of period	2,167.85	2,017.67	1,707.13	1,397.44

Disclosure of detailed information about other intangible assets [Table]

..(28)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
	Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Carrying amount [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Amortisation other intangible assets	-310.54	-309.69		
Total increase (decrease) in Other intangible assets	-310.54	-309.69		0
Other intangible assets at end of period	150.18	460.72	770.41	2,167.85

Disclosure of detailed information about other intangible assets [Table]

..(29)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]				
	Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	
Disclosure of detailed information about other intangible assets [Abstract]					
Disclosure of detailed information about other intangible assets [Line items]					
Reconciliation of changes in other intangible assets [Abstract]					
Changes in Other intangible assets [Abstract]					
Additions other than through business combinations	0				
Amortisation other intangible assets			310.54	309.69	
Total increase (decrease) in Other intangible assets	0		310.54	309.69	
Other intangible assets at end of period	2,167.85	2,167.85	2,017.67	1,707.13	

Disclosure of detailed information about other intangible assets [Table]

..(30)

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

Classes of other intangible assets [Axis]	Other intangible assets [Member]	Commercial contractual rights [Member]		
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Amortisation other intangible assets		-310.54	-309.69	
Total increase (decrease) in Other intangible assets		-310.54	-309.69	
Other intangible assets at end of period	1,397.44	150.18	460.72	770.41

Disclosure of detailed information about other intangible assets [Table]

..(31)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Amortisation other intangible assets				310.54
Total increase (decrease) in Other intangible assets	0	0		310.54
Other intangible assets at end of period	2,167.85	2,167.85	2,167.85	2,017.67

Disclosure of detailed information about other intangible assets [Table]

..(32)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
	Internally generated and other than internally generated intangible assets [Member]		Intangible assets other than internally generated [Member]	
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Amortisation other intangible assets	309.69		-310.54	-309.69
Total increase (decrease) in Other intangible assets	309.69		-310.54	-309.69
Other intangible assets at end of period	1,707.13	1,397.44	(A) 150.18	460.72

Footnotes

(A) Commercial Rights - Comtrack Participants

Disclosure of detailed information about other intangible assets [Table]

..(33)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]			
	Intangible assets other than internally generated [Member]			
Sub classes of other intangible assets [Axis]				
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	770.41	(A) 2,167.85	2,167.85	2,167.85

Footnotes

(A) Commercial Rights - Comtrack Participants

Disclosure of detailed information about other intangible assets [Table]

..(34)

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

Classes of other intangible assets [Axis]	Commercial contractual rights [Member]		
	Intangible assets other than internally generated [Member]		
Sub classes of other intangible assets [Axis]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Changes in Other intangible assets [Abstract]			
Amortisation other intangible assets	310.54	309.69	
Total increase (decrease) in Other intangible assets	310.54	309.69	
Other intangible assets at end of period	(A) 2,017.67	1,707.13	1,397.44

Footnotes

(A) Commercials Rights - Comtrack Participants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]	Textual information (58) [See below]	
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

Textual information (58)

Disclosure of detailed information about other intangible assets [Text Block]

Intangible assets under development as at March 31, 2024

	Rs. In Lakhs
Costs	Computer Software
As at April 01, 2023	32.30
Additional Cost Towards Development	25.12
Capitalised During the Year	(10.42)
Charge to Profit and Loss	-
As at March 31, 2024	46.99

Intangible assets under development categories ageing as at March 31, 2024

Particulars	Less than 1 Year	1 - 2 years	2 - 3 years	more than 3 Years	Total
Projects in progress	14.69	32.08	0.22	-	46.99
projects temporarily suspended	-	-	-	-	-
Total	14.69	32.08	0.22	-	46.99

Intangible assets under development as at March 31, 2023

	(Rs. in Lakhs)
Costs	Computer Software
As at April 01, 2022	4.52
Additional Cost Towards Development	46.74

Capitalised During the Year	(18.44)
Charge to Profit and Loss	(0.53)
As at March 31, 2023	32.30

Intangible assets under development categories ageing as at March 31, 2023

					(Rs. in Lakhs)
Particulars	Less than 1 Year	1 - 2 years	2 - 3 years	more than 3 Years	Total
Projects in progress	32.08	0.22	-	-	32.30
projects temporarily suspended	-	-	-	-	-
Total	32.08	0.22	-	-	32.30

Any of the project's completion is not overdue & neither any cost is exceeded as compared to original plans.

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

[611100] Notes - Financial instruments

Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Other financial assets at amortised cost class [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	3,597.66	3,842.99	3,597.66	3,842.99
Financial assets, at fair value	3,597.66	3,842.99	3,597.66	3,842.99
Description of other financial assets at amortised cost class	Total Financial Assets measured at Amortised Cost	Total Financial Assets measured at Amortised Cost	Total Financial Assets measured at Amortised Cost	Total Financial Assets measured at Amortised Cost

Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	184.72	147.43	184.72	147.43
Financial assets, at fair value	184.72	147.43	184.72	147.43
Description of other financial assets at amortised cost class	Trade receivables	Trade receivables	Trade receivables	Trade receivables

Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	126.3	34.78	126.3	34.78
Financial assets, at fair value	126.3	34.78	126.3	34.78
Description of other financial assets at amortised cost class	Cash and Cash equivalents	Cash and Cash equivalents	Cash and Cash equivalents	Cash and Cash equivalents

Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,132.09	2,665.23	2,132.09	2,665.23
Financial assets, at fair value	2,132.09	2,665.23	2,132.09	2,665.23
Description of other financial assets at amortised cost class	Bank balances other than Cash and Cash equivalents	Bank balances other than Cash and Cash equivalents	Bank balances other than Cash and Cash equivalents	Bank balances other than Cash and Cash equivalents

Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	943	846	943	846
Financial assets, at fair value	943	846	943	846
Description of other financial assets at amortised cost class	Non-Current Bank Balances	Non-Current Bank Balances	Non-Current Bank Balances	Non-Current Bank Balances

Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	51.82	17.84	51.82	17.84
Financial assets, at fair value	51.82	17.84	51.82	17.84
Description of other financial assets at amortised cost class	Others Non-Financial Assets	Others Non-Financial Assets	Others Non-Financial Assets	Others Non-Financial Assets

Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	97.64	131.71	97.64	131.71
Financial assets, at fair value	97.64	131.71	97.64	131.71
Description of other financial assets at amortised cost class	Other Financial assets	Other Financial assets	Other Financial assets	Other Financial assets

Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 7 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	62.09	0	62.09	0
Financial assets, at fair value	62.09	0	62.09	0
Description of other financial assets at amortised cost class	Mutual Funds	Mutual Funds	Mutual Funds	Mutual Funds

Disclosure of financial liabilities [Table]

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2024	31/03/2023
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	(A) 950.26	963
Financial liabilities, at fair value	950.26	963

Footnotes

(A) Trade Payables - Rs. 54.92 Lakhs [P.Y. Rs. 65.16 Lakhs], Deposit from Repository Participants - Rs. 860.23 Lakhs [P.Y. Rs. 878.97 Lakhs] and Other financial liabilities - Rs. 35.11 Lakhs [P.Y. Rs. 18.86 Lakhs]

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

	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]	
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (59) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of nature and extent of risks arising from financial instruments [TextBlock]	Textual information (60) [See below]
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

Textual information (59)

Disclosure of detailed information about financial instruments [Text Block]

Fair Value Measurements

Financial Instruments by category

						Rs. In Lakhs
Particulars	31-Mar-24			31-Mar-23		
	FVPL	FVOCI	Amortised Cost	FVPL	FVOCI	Amortised Cost
Financial Assets						
Investments						
- Mutual Funds	-	-	62.09	-	-	-
Trade receivables	-	-	184.72	-	-	147.43
Cash and Cash equivalents	-	-	126.30	-	-	34.78
Bank balances other than Cash and Cash equivalents	-	-	2,132.09	-	-	2,665.23
- Non-Current Bank Balances	-	-	943.00	-	-	846.00
- Others non-financial	-	-	51.82	-	-	17.84
Other Financial assets	-	-	97.64	-	-	131.71
Total	-	-	3,597.66	-	-	3,842.99
Financial Liabilities						

Trade Payables	-	-	54.92	-	-	65.16
Deposit from Repository Participants	-	-	860.23	-	-	878.97
Other financial liabilities	-	-	35.11	-	-	18.86
Total	-	-	950.26	-	-	963.00

Textual information (60)

Disclosure of nature and extent of risks arising from financial instruments [Text Block]

The Company's business activities expose it to a variety of financial risks, namely liquidity risk, market risks and credit risk. The Company's senior management has the overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company has developed a Risk Management Policy in accordance with the provisions of the Companies Act, 2013. It establishes various levels of accountability and overview within the Company, while vesting identified managers with responsibility for each significant risk. Risk Management policy has been formulated with an aim to (a) Overseeing the Company's risk management process and controls, risk tolerance (b) Setting strategic plans and objectives for risk management and review of risk assessment of the Company (c) Review the Company's risk appetite and strategy relating to key risks, including credit risk, liquidity and funding risk, market risk, product risk and reputational risk as well as the guidelines, policies and processes for monitoring and mitigating such risks.

The Treasury department activities are designed to:

- protect the Company's financial results and position from financial risks
- maintain market risks within acceptable parameters, while optimising returns; and
- protect the Company's financial investments, while maximising returns.

The Treasury department is responsible to maximise the return on companies internally generated funds.

A. MANAGEMENT OF LIQUIDITY RISK

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses. In doing this, management considers both normal and stressed conditions.

The Company's treasury department regularly monitors the rolling forecasts to ensure it has sufficient cash on an on-going basis to meet operational needs. Any short-term surplus cash generated by the operating entities, over and above the amount required for working capital management and other operational requirements, is retained as cash and cash equivalents (to the extent required) and any excess is invested in highly marketable debt investments and fixed deposits to optimise the cash returns on investments while ensuring sufficient liquidity to meet its liabilities.

				Rs. In Lakhs
Particulars	Carrying amount	Less than 12 months	More than 12months	Total
As at 31st March 2024				
Trade payables	54.92	54.92	-	54.92
Deposit from Repository Participants	860.23	860.23	-	860.23
Other financial liabilities	35.11	35.11	-	35.11

Particulars	Carrying amount	Less than 12 months	More than 12months	Total
As at 31st March 2023				
Trade payables	65.16	65.16	-	65.16
Deposit from Repository Participants	878.97	878.97	-	878.97
Other financial liabilities	18.86	18.86	-	18.86

B: MANAGEMENT OF CREDIT RISK

Credit risk is the risk of financial loss to the Company if a customer or counter-party fails to meet its contractual obligations.

Concentrations of credit risk with respect to trade receivables are limited, due to the Company's customer base being large and diverse.

Trade receivables

All trade receivables are reviewed and assessed for default on a periodic basis. Based on historical experience of collecting receivables, supported by the level of default, our assessment of credit risk is low. Accordingly, our provision for expected credit loss on trade receivable is not material."

Other financial assets

The Company maintains exposure in cash and cash equivalents, term deposits with banks and highly marketable debt investments.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-487.25	-395.66
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	-487.25	-395.66
Net cash flows from (used in) investing activities, continuing operations	640.86	376.31
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	640.86	376.31
Net cash flows from (used in) financing activities, continuing operations	0	0
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	0	0

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Unquoted Equity Shares of Rs 10 each
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares authorised	10,000	10,000		10,000
Number of shares issued	[shares] 8,10,00,000	[shares] 8,10,00,000		[shares] 8,10,00,000
Value of shares issued	8,100	8,100		8,100
Number of shares subscribed and fully paid	[shares] 8,10,00,000	[shares] 8,10,00,000		[shares] 8,10,00,000
Value of shares subscribed and fully paid	8,100	8,100		8,100
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] 8,10,00,000	[shares] 8,10,00,000		[shares] 8,10,00,000
Total value of shares subscribed	8,100	8,100		8,100
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 8,10,00,000	[shares] 8,10,00,000		[shares] 8,10,00,000
Value of shares called	8,100	8,100		8,100
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	8,100	8,100		8,100
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 8,10,00,000	[shares] 8,10,00,000	[shares] 8,10,00,000	[shares] 8,10,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of other issues during period	0	0		0

Total aggregate amount of increase in equity share capital during period	0	0	0	0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	8,100	8,100	8,100	8,100
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] 5,44,51,000	[shares] 5,44,51,000		(A) [shares] 5,44,51,000
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] 5,44,51,000	[shares] 5,44,51,000		[shares] 5,44,51,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				Unquoted Equity Shares of Rs 10 each

(A) Shares held by National Commodity & Derivatives Exchange Limited (NCDEX)

Disclosure of classes of equity share capital [Table]

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Unquoted Equity Shares of Rs 10 each	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	10,000	
Number of shares issued	[shares] 8,10,00,000	
Value of shares issued	8,100	
Number of shares subscribed and fully paid	[shares] 8,10,00,000	
Value of shares subscribed and fully paid	8,100	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 8,10,00,000	
Total value of shares subscribed	8,100	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 8,10,00,000	
Value of shares called	8,100	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	8,100	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of other issues of shares	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 8,10,00,000	[shares] 8,10,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of other issues during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	8,100	8,100
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] 5,44,51,000	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,44,51,000	

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	Unquoted Equity Shares of Rs 10 each	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
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	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
Name of shareholder			NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED	NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED
CIN of shareholder			U51909MH2003PLC140116	U51909MH2003PLC140116
Permanent account number of shareholder			AABCN7696K	AABCN7696K
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 5,44,51,000	[shares] 5,44,51,000
Percentage of shareholding in company			67.22%	67.22%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
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	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
Name of shareholder	National Bank for Agriculture and Rural Development (NABARD)	National Bank for Agriculture and Rural Development (NABARD)	ICICI BANK LIMITED	ICICI BANK LIMITED
CIN of shareholder			L65190GJ1994PLC021012	L65190GJ1994PLC021012
Permanent account number of shareholder	AAACT4020G	AAACT4020G		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,05,30,000	[shares] 1,05,30,000	[shares] 80,19,000	[shares] 80,19,000
Percentage of shareholding in company	13.00%	13.00%	9.90%	9.90%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 4 [Member]	
Name of shareholder [Axis]	Shareholder 4 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Type of share	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
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	Unquoted Equity Shares of Rs 10 each	Unquoted Equity Shares of Rs 10 each
Name of shareholder	State Bank of India	State Bank of India
Permanent account number of shareholder	AAACS8577K	AAACS8577K
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 80,00,000	[shares] 80,00,000
Percentage of shareholding in company	9.88%	9.88%

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (61) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (61)

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

- Terms and rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

Shares held by promoters at the end of the year	31.03.2024		
Promoter name	Number of Shares	% of total shares	% Change during the year
National Commodity & Derivatives Exchange Limited (NCDEX)	54,451,000	67.22	0%
National Bank for Agriculture and Rural Development (NABARD)	10,530,000	13.00	0%
ICICI Bank Limited	8,019,000	9.90	0%
State Bank of India	8,000,000	9.88	0%
Shares held by promoters at the end of the year	31.03.2023		
Promoter name	Number of Shares	% of total shares	% Change during the year
National Commodity & Derivatives Exchange Limited (NCDEX)	54,451,000	67.22	0%
National Bank for Agriculture and Rural Development (NABARD)	10,530,000	13.00	0%
ICICI Bank Limited	8,019,000	9.90	0%
State Bank of India	8,000,000	9.88	0%

- In terms of clause 4 (9) of the Guidelines on Repositories and Creation and Management of Electronic Negotiable Warehouse Receipts dated October 20, 2016 issued by Warehousing Development and Regulatory Authority, the sponsor exchange shall not hold more than fifty

one percent of the paid-up equity share capital of the Company and shall reduce the same to twenty four percent within a period of ten years from the date of grant of Certificate of Registration. Further, in exceptional circumstances, such an exchange may, with the prior permission of WDRA, increase the shareholding upto seventy four percent of the paid-up capital of the company for such time as may be permitted by WDRA.

NCDEX had been permitted to hold up to 74% percent of the paid-up share capital of the Company and to reduce it to 51% or below by December 21, 2018 as per letter 16/5-15/A&F-1959 dated December 8, 2016 and letter of intent dated December 23, 2016 of Warehousing Development and Regulatory Authority (WDRA). Since the shareholding of the NCDEX (67.22%) was not in line with the above guidelines, NCDEX has sought extension from WDRA to comply with the shareholding norms which was informed to the Company. WDRA vide its letters no. D-24015/2/2018-O/o US (A&F)/2763 dated December 17, 2018, D-24015/2/2018-0/0 US (A and F)/1774 dated November 19, 2019, D-24015/2/2018-O/o US (A and F)/1490 dated November 18, 2020, D-24015/2/2018-O/o US (A and F)/4014 dated October 29, 2021 allowed NCDEX additional time of 12 months from December 23, 2018 till December 22, 2019, December 22, 2019 till December 21, 2020, December 22, 2020 till December 21, 2021, December 22, 2021 till December 21, 2022, December 22, 2022 till December 21, 2023 respectively to reduce the shareholding to 51% or below. Further, WDRA vide its letter no. D-24015/2/2018-O/o US (A and F)/2728 dated February 01, 2024 approved to allow NCDEX additional time of Six months from 22.12.2023 to reduce the shareholding to 51% or below. Further, WDRA vide its letter dated April 11, 2023, advised NCDEX to give a concrete timeframe for divesting its share in NERL.

[612700] Notes - Income taxes

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	1,091.64	970.84	852.77	1,091.64
Deferred tax liabilities	112.49	166.5	231.2	112.49
Net deferred tax liability (assets)	-979.15	-804.34	-621.57	-979.15
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	1,091.64	970.84		1,091.64
Net deferred tax liabilities	112.49	166.5		112.49
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-171.62	-180.36		-171.62
Deferred tax expense (income) recognised in profit or loss	-171.63	-180.36		-171.63
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-171.63	-180.36		-171.63
Aggregated income tax relating to components of other comprehensive income	-3.18	-2.41		-3.18
Total increase (decrease) in deferred tax liability (assets)	-174.81	-182.77		-174.81
Deferred tax liability (assets) at end of period	-979.15	-804.34	-621.57	-979.15
Description of other temporary differences	Deferred Tax Assets (Net)	Deferred Tax Assets (Net)		Deferred Tax Assets (Net)

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	970.84	852.77	9.92	9.23
Deferred tax liabilities	166.5	231.2		
Net deferred tax liability (assets)	-804.34	-621.57	-9.92	-9.23
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	970.84		9.92	9.23
Net deferred tax liabilities	166.5			
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	-180.36		-0.69	-1.3
Deferred tax expense (income) recognised in profit or loss	-180.36		-0.69	-1.3
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-180.36		-0.69	-1.3
Aggregated income tax relating to components of other comprehensive income	-2.41			
Total increase (decrease) in deferred tax liability (assets)	-182.77		-0.69	-1.3
Deferred tax liability (assets) at end of period	-804.34	-621.57	-9.92	-9.23
Description of other temporary differences	Deferred Tax Assets (Net)		Impact of Gratuity, Leave Encashment & Performance Bonus disallow u/s 43B [DTA]	Impact of Gratuity, Leave Encashment & Performance Bonus disallow u/s 43B [DTA]

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]	Other temporary differences 2 [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	7.93	0.33	0.2	0.17
Deferred tax liabilities	0			0
Net deferred tax liability (assets)	-7.93	-0.33	-0.2	-0.17
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets		0.33	0.2	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)		-0.12	-0.03	
Deferred tax expense (income) recognised in profit or loss		-0.13	-0.03	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-0.13	-0.03	
Total increase (decrease) in deferred tax liability (assets)		-0.13	-0.03	
Deferred tax liability (assets) at end of period	-7.93	-0.33	-0.2	-0.17
Description of other temporary differences		Provision for Doubtful debts [DTA]	Provision for Doubtful debts [DTA]	

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

..(4)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 3 [Member]			Other temporary differences 4 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	0	0	2.56	12.55
Deferred tax liabilities			0	
Net deferred tax liability (assets)	0	0	-2.56	-12.55
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		12.55
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0	2.56		0
Deferred tax expense (income) recognised in profit or loss	0	2.56		0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0	2.56		0
Aggregated income tax relating to components of other comprehensive income				-3.18
Total increase (decrease) in deferred tax liability (assets)	0	2.56		-3.18
Deferred tax liability (assets) at end of period	0	0	-2.56	-12.55
Description of other temporary differences	Preliminary Expenses [DTA][Preliminary Expenses [DTA][Remeasurement of defined benefit plans (OCI) [DTA]

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

..(5)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 4 [Member]		Other temporary differences 5 [Member]	
	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	9.37	6.96	1,068.84	952.04
Deferred tax liabilities		0		
Net deferred tax liability (assets)	-9.37	-6.96	-1,068.84	-952.04
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	9.37		1,068.84	952.04
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0		-116.8	-116.89
Deferred tax expense (income) recognised in profit or loss	0		-116.8	-116.89
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0		-116.8	-116.89
Aggregated income tax relating to components of other comprehensive income	-2.41			
Total increase (decrease) in deferred tax liability (assets)	-2.41		-116.8	-116.89
Deferred tax liability (assets) at end of period	-9.37	-6.96	-1,068.84	-952.04
Description of other temporary differences	Remeasurement of defined benefit plans (OCI) [DTA]		Unabsorbed losses / depreciation [DTA]	Unabsorbed losses / depreciation [DTA]

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

..(6)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 5 [Member]	Other temporary differences 6 [Member]		
		01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	835.15			0
Deferred tax liabilities	0	112.49	166.5	231.2
Net deferred tax liability (assets)	-835.15	112.49	166.5	231.2
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		112.49	166.5	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)		-54.01	-64.7	
Deferred tax expense (income) recognised in profit or loss		-54.01	-64.7	
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss		-54.01	-64.7	
Total increase (decrease) in deferred tax liability (assets)		-54.01	-64.7	
Deferred tax liability (assets) at end of period	-835.15	112.49	166.5	231.2
Description of other temporary differences		Fixed assets: Impact of difference between depreciation / amortization charged for the financial reporting and tax depreciation [DTL]	Fixed assets: Impact of difference between depreciation / amortization charged for the financial reporting and tax depreciation [DTL]	

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of income tax [TextBlock]	Textual information (62) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0
Adjustments for current tax of prior periods	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Deferred tax expense (income) relating to origination and reversal of temporary differences	-171.62	-180.36
Total tax expense (income)	-171.62	-180.36
Income tax relating to components of other comprehensive income [Abstract]		
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	-3.18	-2.41
Total aggregated income tax relating to components of other comprehensive income	-3.18	-2.41
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-672.99	-730.83
Tax expense (income) at applicable tax rate	-169.38	-183.94
Other tax effects for reconciliation between accounting profit and tax expense (income)	(A) -2.24	3.58
Total tax expense (income)	-171.62	-180.36
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-672.99	-730.83

(A) Other Impacts

Textual information (62)

Disclosure of income tax [Text Block]

(A) The major components of income tax expense are as follows:

		Rs. In Lakhs
Profit or loss section		
Particulars	31.03.2024	31.03.2023
Deferred taxes movement of Asset	(117.61)	(115.66)
Deferred taxes movement of Liability	(54.01)	(64.70)
Income tax expense / (gain) reported in the statement of profit or loss	(171.62)	(180.36)
OCI section		
Deferred tax related to items recognised in OCI during in the year:		
Particulars	31.03.2024	31.03.2023
Re-measurement of the defined benefit liability / asset	(3.18)	(2.41)
Equity instruments through Other Comprehensive Income	-	-
Income tax charged to Other Comprehensive Income	(3.18)	(2.41)

(B) Reconciliation of the Income Tax provision to the amount computed by applying the statutory income tax rate to the income before income taxes

		Rs. In Lakhs
Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023

Profit / (Loss) before income tax expense	(672.99)	(730.83)
Tax at the Indian Tax Rate of 25.168% (PY 25.168%)	(169.38)	(183.94)
- Tax rate change impact	-	-
- Other Impacts	(2.24)	3.58
Income Tax expense / (gain) for the year	(171.62)	(180.36)

(C) The movement in the current income tax asset/ (liability) is as follows:

		Rs. In Lakhs
Particulars	31.03.2024	31.03.2023
Net current income tax asset/(liability) at the beginning	146.93	135.25
Income tax paid (including TDS and net of refund)	(64.55)	11.67
Current income tax expense	-	-
Net current income tax asset/(liability) at the end	82.37	146.93

(D) The tax effects of significant temporary differences that resulted in deferred income tax assets and liabilities are as follows:

					Rs. In Lakhs
Particulars	31.03.2024	Gain/(Loss) FY23-24	31.03.2023	Gain/(Loss) FY22-23	31.03.2022
Deferred income tax assets					
Impact of Gratuity, Leave Encashment & Performance Bonus disallow u/s 43 B	9.92	0.69	9.23	1.30	7.93
Provision for Doubtful debts	0.33	0.12	0.20	0.03	0.18

Preliminary Expenses	-	-	-	(2.56)	2.56
Remeasurement of defined benefit plans (OCI)	12.55	3.18	9.37	2.41	6.96
Unabsorbed losses / depreciation	1,068.84	116.80	952.04	116.89	835.14
Total deferred income tax assets	1,091.64	120.80	970.84	118.07	852.77
Deferred income tax liabilities					
Fixed assets: Impact of difference between depreciation / amortization charged for the financial reporting and tax depreciation	112.49	(54.01)	166.50	(64.70)	231.20
Total deferred income tax liabilities	112.49	(54.01)	166.50	(64.70)	231.20
Deferred income tax asset after set off	979.15	174.81	804.34	182.77	621.57

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets**Details of advances [Table]**

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Prepaid expenses [Member]		Advance tax [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	4.42	4.22	82.37	146.93
Nature of other advance			Income Tax Assets (net)	Income Tax Assets (net)
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	4.42	4.22	82.37	146.93
Total advance due by directors other officers or others	4.42	4.22	82.37	146.93
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Advance income tax paid [Member]		Advances given suppliers [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	82.37	146.93	0.01	0
Nature of other advance	Income Tax Assets (net)	Income Tax Assets (net)		
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	82.37	146.93	0.01	0
Total advance due by directors other officers or others	82.37	146.93	0.01	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Current [Member]			
	Prepaid expenses [Member]		Deposits with statutory authorities [Member]	
Classification of advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	40.01	38.37	0	3.95
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	40.01	38.37	0	3.95
Total advance due by directors other officers or others	40.01	38.37	0	3.95
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	43.83	37.23	24.51	19.45
Provision leave encashment	16.62	13.5	4.33	3.73
Provision other employee related liabilities			(A) 93	73.2
Total provisions for employee benefits	60.45	50.73	121.84	96.38
CSR expenditure provision	0	0	0	0
Total provisions	60.45	50.73	121.84	96.38

Footnotes

(A) Provision for Performance Based Incentive

Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Secured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	186.01	148.23	78.77	56.81
Allowance for bad and doubtful debts	1.29	0.8	0	0
Total trade receivables	184.72	147.43	78.77	56.81
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			78.77	56.81
Total trade receivables due by directors, other officers or others			78.77	56.81
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Unsecured considered good [Member]		Doubtful [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	105.95	90.62	(A) 1.29	0.8
Allowance for bad and doubtful debts	0	0	(B) 1.29	0.8
Total trade receivables	105.95	90.62	0	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors	0	0	0	0
Trade receivables due by other officers	0	0	0	0
Trade receivables due by others	105.95	90.62	1.29	0.8
Total trade receivables due by directors, other officers or others	105.95	90.62	1.29	0.8
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner	0	0	0	0
Trade receivables due by private companies in which any director is director	0	0	0	0
Trade receivables due by private companies in which any director is member	0	0	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) Trade Receivables - credit impaired

(B) Allowance for bad and doubtful debts

Other current financial assets others [Table]

..(1)

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

Other current financial assets others [Axis]	Column1		Column2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other current financial assets [Abstract]				
Other current financial assets others	75.26	125.42	22.38	6.29
Other current financial assets others [Abstract]				
Other current financial assets others [Line items]				
Description other current financial assets others	Interest accrued on bank deposits	Interest accrued on bank deposits	Others (Unsecured, considered good)	Others (Unsecured, considered good)
Other current financial assets others	75.26	125.42	22.38	6.29

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

Other current financial liabilities, others [Table]

..(1)

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

Other current financial liabilities, others [Axis]	Column1		Column2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	860.23	878.97	20.48	13.59
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Deposit from Repository Participants	Deposit from Repository Participants	Others - Creditors for Capital Expenditure	Others - Creditors for Capital Expenditure
Other current financial liabilities, others	860.23	878.97	20.48	13.59

Other current financial liabilities, others [Table]

..(2)

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

Other current financial liabilities, others [Axis]	Column3	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	14.46	5.15
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	Others - Creditors for Capital Expenditure MSME	Others - Creditors for Capital Expenditure - MSME
Other current financial liabilities, others	14.46	5.15

Other non-current financial assets, others [Table]

..(1)

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

Classification of other non-current financial assets others [Axis]	Column1		Column2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	417	320	(A) 526	526
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	Non current Bank Balances - Fixed Deposits with maturity for more than 12 months	Non current Bank Balances - Fixed Deposits with maturity for more than 12 months	Non current Bank Balances - Earmarked Fixed Deposits with maturity for more than 12 months	Non current Bank Balances - Earmarked Fixed Deposits with maturity for more than 12 months
Other non-current financial assets, others	417	320	(A) 526	526

Footnotes

(A) Note - Earmarked deposits are restricted. Deposits of Rs. 511 Lakhs are earmarked against performance guarantee of Rs. 500 Lakhs given to WDRA as per their guidelines and deposits Rs. 15 Lakhs are earmarked for Corporate Credit Card limit of Rs. 9 Lakhs issued by ICICI Bank Limited.

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

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (63) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (64) [See below]	
Interest income accrued	(A) 51.82	17.84
Total other non-current financial assets	(B) 994.82	863.84
Advances, non-current	86.79	151.15
Total other non-current assets	(C) 86.79	151.15
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (65) [See below]	
Fixed deposits with banks	0	(D) 20
Other balances with banks	(E) 188.39	14.78
Total balance with banks	188.39	34.78
Cash on hand	0	0
Total cash and cash equivalents	188.39	34.78
Bank balance other than cash and cash equivalents	(F) 2,132.09	2,665.23
Total cash and bank balances	2,320.48	2,700.01
Earmarked balances with banks	0	0
Balances held with banks to extent held against other commitments	(G) 526	526
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	526	526
Bank deposits with more than 12 months maturity	(H) 943	846
Total other current financial assets	97.64	131.71
Advances, current	40.02	42.32
Total other current assets	40.02	42.32
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	(I) 0.17	0.12
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	(J) 895.34	897.83
Advance received from customers	(K) 0.42	0.76
Total other advance	0.42	0.76
Taxes payable other tax	(L) 21.59	22.18
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	21.59	22.18
Total other current liabilities	22.01	22.94

Footnotes

- (A) Interest accrued on bank deposits Rs. 5 Lakhs (PY Rs. 0.46 Lakhs) and Interest accrued on Earmarked bank deposits Rs. 46.82 Lakhs (PY Rs. 17.38 Lakhs)
- (B) Including Non-current Bank Balances Rs. 943 Lakhs (PY - Rs. 846 Lakhs)
- (C) Including Income Tax Assets - Rs. 82.37 Lakhs (PY - Rs. 146.93 Lakhs)
- (D) Balance with banks - in fixed deposits with original maturity within 3 months
- (E) Balance with banks - in current accounts Rs. 126.30 Lakhs (PY Rs. 14.78 Lakhs) and Mutual Fund Investment Rs. 62.09 Lakhs (PY Rs. Nil)
- (F) With maturity of less than 12 months at balance sheet date
- (G) Non-Current Financial Assets - Earmarked Fixed Deposits with maturity for more than 12 months Rs. 526 Lakhs (PY. Rs. 526 Lakhs) - Earmarked deposits are restricted. Deposits of Rs. 511 Lakhs are earmarked against performance guarantee of Rs. 500 Lakhs given to WDRA as per their guidelines and deposits Rs. 15 Lakhs are earmarked for Corporate Credit Card limit of Rs. 9 Lakhs issued by ICICI Bank Limited.
- (H) Non current Bank Balances - Fixed Deposits with maturity for more than 12 months: Rs. 417 Lakhs [P.Y. Rs. 320 Lakhs and Earmarked Fixed Deposits with maturity for more than 12 months - Rs. 526 Lakhs [P.Y. Rs. 526 Lakhs]
- (I) Interest Payable to MSME
- (J) Including Deposit from Repository Participants Rs. 860.23 Lakhs (PY Rs. 878.97)
- (K) Advance Received from Debtors
- (L) Statutory dues

Textual information (63)

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

		Rs. In Lakhs
Particulars	As at March 31, 2024	As at March 31, 2023
Financial Liabilities		
Trade Payables	29.81	24.31
Trade Payables to MSME (refer note 31)	22.96	28.45
Trade Payables to related party (refer note 25)	2.15	12.40
	54.92	65.16

Trade Payables Ageing as at March 31, 2024

						Rs. In Lakhs
Particulars	Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	2.27	-	-	-	-	2.27
Others	17.78	-	-	-	-	17.78
Total	20.05	-	-	-	-	20.05
Provisions	34.63	-	0.24	-	-	34.87
Total	54.68	-	0.24	-	-	54.92

Trade Payables Ageing as at March 31, 2023

						Rs. In Lakhs

Particulars	Less than 6 Months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
MSME	14.88	-	-	-	-	14.88
Others	22.35	-	-	-	-	22.35
Total	37.23	-	-	-	-	37.23
Provisions	27.85	-	0.09	-	-	27.94
Total	65.07	-	0.09	-	-	65.16

Textual information (64)

Disclosure of notes on trade receivables explanatory [Text Block]

Trade Receivables

		(Rs. in Lakhs)
Particulars	As at March 31, 2024	As at March 31, 2023
Financial Assets		
(a) Trade Receivables considered good - Unsecured (Refer Note 26)	105.95	90.62
(b) Trade Receivables considered good - Secured	78.77	56.81
(c) Trade Receivables which have significant increase in Credit Risk		
(d) Trade Receivables - credit impaired	1.29	0.80
	186.01	148.23
Less: Allowance for bad and doubtful debts	(1.29)	(0.80)
	184.72	147.43

Trade Receivables Ageing as at March 31, 2024

						(Rs. in Lakhs)
Particulars	Less than 6 Months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 Years	Total
Undisputed Trade Receivables - considered good	179.64	3.88	-0.77	0.87	1.10	184.72
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-

Undisputed Trade Receivables - credit impaired	-	0.00	0.27	0.26	0.75	1.29
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Sub Total	179.64	3.89	-0.50	1.13	1.85	186.01
Less: Allowance for bad and doubtful debts	-	(0.00)	(0.27)	(0.26)	(0.75)	(1.29)
Total	179.64	3.88	(0.77)	0.87	1.10	184.72

Trade Receivables Ageing as at March 31, 2023

						(Rs. in Lakhs)
Particulars	Less than 6 Months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 Years	Total
Undisputed Trade Receivables - considered good	136.92	6.27	2.22	1.37	0.64	147.43
Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables - credit impaired	-	-	0.06	0.01	0.74	0.80
Disputed Trade Receivables - considered good	-	-	-	-	-	-
Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Sub Total	136.92	6.27	2.28	1.38	1.38	148.23

Less: Allowance for bad and doubtful debts	-	-	(0.06)	(0.01)	(0.74)	(0.80)
Total	136.92	6.27	2.22	1.37	0.64	147.43

Textual information (65)

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

		(Rs. in Lakhs)
Particulars	As at March 31, 2024	As at March 31, 2023
(i) Cash & Cash Equivalents		
Cash on hand		
Balance with banks		
- in current accounts	126.30	14.78
- Mutual Fund Investment	62.09	-
- in fixed deposits with original maturity within 3 months	-	20.00
	188.39	34.78
(ii) Bank Balances other than Cash and cash equivalent		
Fixed Deposits		
With original maturity for more than 3 months but less than 12 months	-	-
With maturity of less than 12 months at balance sheet date	2,132.09	2,665.23
Earmarked Fixed Deposits with maturity for more than 12 months *	-	-
	2,132.09	2,665.23

* Earmarked deposits are restricted. These deposits are earmarked against performance guarantee given to WDRA as per their guidelines

[401200] Notes - Additional disclosures on balance sheet**Details of disclosures required under MSMED Act 2006 [Table]**

..(1)

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

Micro small medium enterprises [Axis]	MSME	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional balance sheet notes [Abstract]		
Details of disclosures required under MSMED Act 2006 [Abstract]		
Details of disclosures required under MSMED Act 2006 [Line items]		
Principal and interest due remaining unpaid [Abstract]		
Principal due remaining unpaid	(A) 37.42	33.6
Total principal and interest due remaining unpaid	37.42	33.6
Amount of interest paid under MSMED Act 2006	0	0
Amount of payments made to supplier beyond due date during year	0	0
Amount of interest due and payable for period	0.17	0.12
Amount of interest accrued and remaining unpaid at end of accounting year	0.17	0.12
Amount of further interest due and payable even in succeeding year	0	0
Maximum amount outstanding for period from micro small medium enterprises	37.42	33.6
Name supplier being micro small medium enterprises	(B) Various	Various

Footnotes

(A) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year

(B) The Micro and Small Enterprises, to whom the Company owes dues, which are outstanding for more than 45 days as at the Balance Sheet date. The above information has been determined to the extent such parties have been identified on the basis of information available with the Company. This has been relied upon by the Auditors. The disclosure required as per sec 22 of MSMED Act, 2006 is as follows:

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (66) [See below]		
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (67) [See below]		
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	(A) 9	9	
Guarantees	(B) 500	500	
Other money for which company is contingently liable	0	0	
Total contingent liabilities	(C) 509	509	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	509	509	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Percentage of proposed dividend	0.00%	0.00%	
Details of disclosures required under MSMED Act 2006 [Abstract]			
Principal and interest due remaining unpaid [Abstract]			
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Disclosure of whether all assets and liabilities are registered with company	Yes	Yes	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No	

Net worth of company	5,025.04	5,535.87	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	209.65	230.99	
Number of warrants converted into equity shares during period	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

Footnotes

- (A) On Account of Corporate Credit Card
(B) On Account of Bank Guarantees
(C) The company is of the view that the above matters are not likely to have any impact on the financial position of the company

Textual information (66)

Disclosure of additional balance sheet notes explanatory [Text Block]

- In the opinion of the Management, the Current Assets, Loans and Advances have a value on realization in the ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet. The provision for all known liabilities is adequate and not in excess of what is required.

- The Company does not have any pending litigations as at March 31, 2024. However, disclosed the contingent liabilities, wherever applicable, in its financial statements. (refer note 28)

- As per SEBI directives, NCDEX had issued circulars informing the market participants that no fresh positions and launch of new contracts are allowed in Chana and Rapeseed-Mustard with effect from August 17, 2021 and October 8, 2021 respectively. In addition to this, NCDEX had issued a circular: NCDEX/SURVEILLANCE & INVESTIGATION-124/2021 dated December 20, 2021 wherein no fresh positions and launch of new contracts are allowed for a period of one year in respect of certain commodities prescribed in the said circular including major commodities like Soyabean and Refined Soy Oil as well as earlier suspended commodities viz. Chana and Rapeseed-Mustard. The suspension of these commodities was extended for a period of one year i.e. till December 20, 2023. Subsequently, the suspension was further extended for a period of one more year i.e. till December 20, 2024. NCDEX has issued a circular: NCDEX/SURVEILLANCE & INVESTIGATION-160/2023 dated October 27, 2023 to that effect. Due to the suspension of major commodities, the revenue of the Company from repository activities of these commodities has been impacted. The Company, based on its assessment, is of the view that there is no impact on the carrying value of its assets. Therefore, no adjustments are made in the results for the quarter and nine months ended March 31, 2024.

- WDR A vide its letter no. D-24015/2/2018-O/o US (A and F)-Part I/3533 dated March 31, 2023, advised expediting the process and completion of the appointment of MD & CEO of NERL, as WDR A Corporate Governance guideline no 7(2)(iv) stipulates that the process of appointment of new Managing Director to be completed within a period of 60 days of the occurrence of a vacancy. During the year, on January 5, 2023, NERL has constituted a three-member committee of Directors to discharge the functions of the MD as an interim arrangement and the said committee is reporting to the Board of Directors. WDR A further advised via the aforementioned letter that till such time as the process is completed, all correspondence with WDR A should be carried out only by a nominated member of the Committee constituted by NERL to oversee the functions of the MD & CEO of NERL until the process is completed and the new interim MD is appointed in order to follow WDR A guidelines on the appointment of an interim Managing Director. Further, the Company has sent a letter to WDR A vide letter no. NERL/WDR A/2023-2024/002 dated April 18, 2023, recommending two names, as required, for approval of the Authority along with the report of the Nomination and Remuneration Committee, Minutes of the meeting of the Board, where these two names were recommended and requesting WDR A to accord approval for the appointment of new MD&CEO of NERL. Further, WDR A vide letter No. T-25011(21)/2/2022-Technical/695 dated June 30, 2023 has approved the appointment of MD & CEO and condoned the delay that occurred beyond the expected time frame on June 21, 2023. Subsequently, the process of appointing the approved candidate for the post of MD & CEO has been completed and the MD & CEO has been appointed w.e.f. November 01, 2023.

- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record impact, if any, in the period the code becomes effective.

- In accordance with the relevant provisions of the Companies Act, 2013, the Company did not have any long term contracts as of March 31, 2024 including derivatives contracts for which there were any material foreseeable losses. The Company did not have any derivative contracts as at March 31, 2024.

- For the year ended March 31, 2024, the Company is not required to transfer any amount into the Investor Education & Protection Fund as required under relevant provisions of the Companies Act, 2013.

- Analytical Ratios

Sr No	Ratios	Numerator	Denominator	March 31, 2024	March 31, 2023	% Variance	Explanation for Variance > 25%
1	Current Ratio	Total Current Assets	Total Current Liabilities	2.42	2.79	-13.47%	Not Applicable

2	Debt Equity Ratio	Total Debt	Total Equity	Not Applicable	Not Applicable	Not Applicable	Not Applicable
3	Debt Service Coverage Ratio	Earnings available for debt service	Debt Service	Not Applicable	Not Applicable	Not Applicable	Not Applicable
4	Return on Equity (ROE)	Net Profits after taxes less Pref Dividend	Average Total Equity	-9.49%	-9.47%	0.29%	Due to increase in loss
5	Inventory Turnover Ratio	COGS or Sales	Average Inventory	Not Applicable	Not Applicable	Not Applicable	Not Applicable
6	Trade Receivable Turnover Ratio	Revenue from Operations	Avg Trade Receivable	5.17	4.21	22.64%	Not Applicable
7	Trade Payable Turnover Ratio	Net Credit Purchases	Avg Trade Payable	8.13	4.47	81.84%	Due to increase in expenses
8	Net Capital Turnover Ratio	Revenue from Operations	Average Working Capital	0.49	0.40	21.52%	Not Applicable
9	Net Profit Ratio	Net Profits	Revenue from Operations	-58.42%	-74.21%	-21.27%	Due to increase in loss
10	Return on Capital Employed	Profit before tax and finance cost	Capital Employed	-25.89%	-25.03%	3.41%	Due to increase in loss
11	Return on Investment	Income generated from Invested funds	Average invested funds in treasury investments	6.67%	6.02%	10.80%	Not Applicable

- Additional regulatory information required by Schedule III

(i) Details of benami property held

No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

(ii) Wilful defaulter

None of the entities in the Company have been declared wilful defaulter by any bank or financial institution or government or any government authority.

(iii) Relationship with struck off companies

The Company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

(iv) Compliance with number of layers of companies

The Company has complied with the number of layers prescribed under the Companies Act, 2013.

(v) Compliance with approved scheme(s) of arrangements

The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(vi) Utilisation of borrowed funds and share premium

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 lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries).

a. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

b. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

a. directly or indirectly lends or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

b. provides any guarantee, security or the like on behalf of the ultimate beneficiaries

(vii) Undisclosed income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

(viii) Details of crypto currency or virtual currency

The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(ix) Valuation of PP&E, intangible asset and investment property

The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(x) Registration of charges or satisfaction with Registrar of Companies

There are no charges or satisfaction which are yet to be registered with Registrar of Companies beyond the statutory period.

- Figures for the previous year have been regrouped, rearranged and reclassified wherever necessary.

Textual information (67)

Description of estimates and critical accounting estimates explanatory [Text Block]

Use of estimates and judgment

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgment in applying the accounting policies.

Critical accounting estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgements are:

Estimation of useful life of intangible assets Note - 3&4

Estimation of defined benefit obligation Note - 24

Estimation of Provision for doubtful debts

Estimation of contingent liabilities refer Note - 28

Impairment of Assets and Goodwill

Estimates and judgments are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.

[611800] Notes - Revenue

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

	01/04/2023 to 31/03/2024
Disclosure of revenue [TextBlock]	Textual information (68) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (69) [See below]

Textual information (68)

Disclosure of revenue [Text Block]

Revenue from operations

		Rs. In Lakhs
Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Sale of services		
Transaction charges for Client Negotiated Trade	53.98	45.28
Warehouse Billing	76.86	79.83
Pledge Fees	263.70	164.65
Exchange Connectivity Fees	35.00	35.00
Transaction charges for Withdrawal Charges	47.29	84.26
Transaction charges for Booking	8.27	7.29
Transaction charges for Pledge	12.43	10.40
Transaction charges for AMC - Clearing Member	4.85	5.12
Transaction charges for AMC - Clients	7.81	7.66
Assaying Billing	8.92	8.73
eNWR holding charges	79.60	84.20
Transaction charges for deposit	193.53	137.31
Transaction charges for all withdrawals	65.97	72.08

Total	858.19	741.80
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During the financial year 2023-24 as well as financial year 2022-23, no 'single customer'/ 'a group of entities under common control' contributed 10% or more to the Company's revenue

Textual information (69)

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

Revenue is recognized to the extent that it is probable that economic benefits will flow to the Company and the revenue can be reliably measured.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. The Revenue is recognised net of applicable taxes.

Revenue is recognised in the period when the service is provided as per arrangements/ agreements with the customers.

Transaction charges

Transaction charges are recognised as income on transaction date basis.

Revenue from Operations

Revenue from Operations for NCDEX Markets are recognized when a transaction for Fresh deposit, Ownership transfer, Client negotiated Trade (Off market transaction), Pledge creation/ closure/invocation is entered by client.

Interest Income

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

Dividends

Dividend income is recognized when the Company's right to receive payment is established by the reporting date.

[612400] Notes - Service concession arrangements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

[612000] Notes - Construction contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Defined benefit plans categories [Axis]	Funded	
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	111.64	94.27
Plan assets, at fair value	43.3	37.6
Net surplus (deficit) in plan	-68.34	-56.67
Actuarial assumption of discount rates	7.18%	7.31%
Actuarial assumption of expected rates of salary increases	(A) 8.00%	8.00%

Footnotes

(A) 8.00% p.a. for the next 2 years, 6.00% p.a. for the next 5 years, starting from the 3rd year 5.00% p.a. thereafter, starting from the 8th year

Disclosure of net defined benefit liability (assets) [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]			Plan assets [Member]
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	Funded			Funded
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity	Gratuity		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	10.4	9.07		
Interest expense (income), net defined benefit liability (assets)	6.85	4.51		-2.71
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]				
Return on plan assets, net defined benefit liability (assets)				-0.54
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-2.03	4.02		
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-2.03	4.02		-0.54
Contributions to plan, net defined benefit liability (assets) [Abstract]				
Contributions to plan by employer, net defined benefit liability (assets)				15.52
Total contributions to plan, net defined benefit liability (assets)				15.52
Payments from plan, net defined benefit liability (assets)	(A) 11.99	2.71		(B) -11.99
Payments in respect of settlements, net defined benefit liability (assets)	(C) 11.99	2.71		(D) -11.99
Increase (decrease) through other changes, net defined benefit liability (assets)	(E) 10.08	13.31		
Total increase (decrease) in net defined benefit liability (assets)	17.37	20.16		-5.7
Net defined benefit liability (assets) at end of period	111.64	94.27	74.11	-43.3

(A) Benefits paid from the Fund

(B) Benefits paid from the Fund

(C) Benefits paid from the Fund

(D) Benefits paid from the Fund

(E) Actuarial (Gains)/Losses - Due to Experience

Disclosure of net defined benefit liability (assets) [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
	Plan assets [Member]	
Net defined benefit liability (assets) [Axis]	Funded	
Defined benefit plans categories [Axis]	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of net defined benefit liability (assets) [Abstract]		
Disclosure of net defined benefit liability (assets) [Line items]		
Description of type of plan	Gratuity	
Changes in net defined benefit liability (assets) [Abstract]		
Interest expense (income), net defined benefit liability (assets)	-1.8	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]		
Return on plan assets, net defined benefit liability (assets)	-0.29	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-0.29	
Contributions to plan, net defined benefit liability (assets) [Abstract]		
Contributions to plan by employer, net defined benefit liability (assets)	9.19	
Total contributions to plan, net defined benefit liability (assets)	9.19	
Payments from plan, net defined benefit liability (assets)	-2.71	
Payments in respect of settlements, net defined benefit liability (assets)	-2.71	
Total increase (decrease) in net defined benefit liability (assets)	-7.99	
Net defined benefit liability (assets) at end of period	-37.6	-29.61

Disclosure of sensitivity analysis for actuarial assumptions [Table]

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Actuarial assumption of discount rates [Member]		Actuarial assumption of expected rates of salary increases [Member]	
Actuarial assumptions [Axis]	Funded		Funded	
Defined benefit plans categories [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]				
Disclosure of sensitivity analysis for actuarial assumptions [Line items]				
Description of type of plan	Rate of Discounting [Gratuity]	Rate of Discounting [Gratuity]	Rate of Salary Increase [Gratuity]	Rate of Salary Increase [Gratuity]
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-3.66	-3.04	3.93	3.26
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	3.94	3.27	-3.71	-3.08

Disclosure of sensitivity analysis for actuarial assumptions [Table]

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Actuarial assumptions [Axis]	Other material actuarial assumptions [Member]	
Defined benefit plans categories [Axis]	Funded	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of sensitivity analysis for actuarial assumptions [Abstract]		
Disclosure of sensitivity analysis for actuarial assumptions [Line items]		
Description of type of plan	Rate of Employer Turnover [Gratuity]	Rate of Employer Turnover [Gratuity]
Percentage of reasonably possible increase in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	-0.01	-0.01
Percentage of reasonably possible decrease in actuarial assumption	1.00%	1.00%
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	-0.02	-0.01

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits [TextBlock]	Textual information (70) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		
Disclosure of sensitivity analysis for actuarial assumptions [TextBlock]		

Textual information (70)

Disclosure of employee benefits [Text Block]

(a) Defined contributions Plans towards Provident Fund and Labour Welfare Fund -Amount recognised and included in Note 19 "Contribution to Provident and other funds" of Statement of Profit and Loss Rs. 35.22 lakhs (Previous year Rs. 27.48 lakhs).

Disclosure Under Indian Accounting Standard 19 (Ind As 19) On Employee Benefits:

(b) Provision for Employee Benefit: Leave Encashment

		Rs. In Lakhs
Particulars	31.03.2024	31.03.2023
Carrying amount at the beginning of the year	17.23	14.64
Amounts settled/paid during the year	(4.62)	(1.95)
Provisions / (Reversal) made during the year	8.35	4.55
Carrying amount at the end of the year	20.96	17.23

(c) Gratuity: The Company has a defined benefit gratuity plan. Every employee who has completed five years or more and less than or equal to nine years of service gets a gratuity on departure at 15 days salary (last drawn salary) for each completed year of service. Every employee who has completed more than ten years of service gets a gratuity on departure at 26 days salary (last drawn salary) for each completed year of service.

Company has charged the Gratuity expense to Profit & Loss account based on the actuarial valuation of gratuity liability at the end of the year. The projected unit credit method used to show the position as at the reporting date is as under.

(i) Assumptions:

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Discount Rate	7.18%	7.31%
Rate of Return on Plan Assets	7.18%	7.31%
Salary Escalation	8.00% p.a. for the next 2 years, 6.00% p.a. for the next 5 years, starting from the 3rd year 5.00% p.a. thereafter, starting from the 8th year	8.00% p.a. for the next 2 years, 6.00% p.a. for the next 5 years, starting from the 3rd year 5.00% p.a. thereafter, starting from the 8th year

Attrition Rate	20.00%	20.00%
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			Rs. In Lakhs
(ii)	Change in defined benefit obligation:		
	Particulars	31.03.2024	31.03.2023
	Liability at the beginning of the period	94.27	74.11
	Interest cost	6.85	4.51
	Current Service Cost	10.40	9.07
	Liability transferred In /Acquisition	-	-
	Benefits Paid from the Fund	(11.99)	(2.71)
	Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
	Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	2.03	(4.02)
	Actuarial (Gains)/Losses - Due to Experience	10.08	13.31
	Liability at the end of the period	111.64	94.27
(iii)	Fair value of plan assets:		
	Particulars	31.03.2024	31.03.2023
	Fair Value of plan assets at the beginning of the year	37.60	29.61

	Interest Income	2.71	1.80
	Expected return on plan assets	-	-
	Contributions	15.52	9.19
	Assets transferred In/Acquisition	-	-
	Benefits paid from the Fund	(11.99)	(2.71)
	Return on Plan Assets, excluding interest Income	(0.54)	(0.29)
	Actuarial gain / (loss) on Plan Assets	-	-
	Fair Value of plan assets at the end of the year	43.30	37.60
(iv)	Amount recognised in the Balance Sheet		
	Particulars	31.03.2024	31.03.2023
	(Present Value of Benefit Obligation at the end of the Period)	(111.64)	(94.27)
	Fair Value of Plan Assets at the end of the Period	43.30	37.60
	Funded Status (Surplus/ (Deficit))	(68.34)	(56.68)
	Net (liability) / asset recognised in the Balance Sheet	(68.34)	(56.68)
(v)	Net Interest Cost for Current Period		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Interest Cost	6.85	4.51
	Interest Income	2.71	1.80

	Net Interest Cost for Current Period	9.55	6.32
(vi)	Expenses recognised in the Statement of Profit & Loss		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Current Service cost	10.40	9.07
	Net Interest Cost	4.14	2.71
	Expenses recognised in the Statement of Profit & Loss	14.54	11.78
(vii)	Expenses recognised in the Other Comprehensive Income		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Actuarial (Gains)/Losses on Obligation For the Period	12.11	9.29
	Return on Plan Assets, Excluding Interest Income	0.54	0.29
	Change in Asset Ceiling	-	-
	Net (Income)/Expense for the Period Recognized in OCI	12.65	9.58
(viii)	Balance Sheet Reconciliation		
	Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	Opening Net Liability	56.68	44.50
	Expenses Recognized in Statement of Profit or Loss	14.54	11.78

	Expenses Recognized in OCI	12.65	9.58
	Net (Liability)/Asset Transfer out	-	-
	Employers Contribution	(15.52)	(9.19)
	Amount recognised in the Balance Sheet	68.34	56.68
(ix)	Category of Assets		
	Particulars	31.03.2024	31.03.2023
	Insurer Managed Funds (Rs)	43.30	37.60
	% of Insurer Managed Funds	-	-
	Total	43.30	37.60
(x)	Maturity Analysis of the Benefit Payments: From the Fund		
	Particulars	31.03.2024	31.03.2023
	1st Following Year	21.23	18.45
	2nd Following Year	19.20	16.02
	3rd Following Year	16.79	14.31
	4th Following Year	14.77	12.21
	5th Following Year	13.01	10.99
	Sum of Years 6 To 10	44.65	35.99
	Sum of Years 11 and above	18.94	17.53

(xi)	Sensitivity Analysis		
	Particulars	31.03.2024	31.03.2023
	Project Benefit Obligation on Current Assumptions	111.64	94.27
	Delta Effect of + 1% Change in Rate of Discounting	(3.66)	(3.04)
	Delta Effect of - 1% Change in Rate of Discounting	3.94	3.27
	Delta Effect of + 1% Change in Rate of Salary Increase	3.93	3.26
	Delta Effect of - 1% Change in Rate of Salary Increase	(3.71)	(3.08)
	Delta Effect of + 1% Change in Rate of Employer Turnover	(0.01)	(0.01)
	Delta Effect of - 1% Change in Rate of Employer Turnover	(0.02)	(0.01)

[612800] Notes - Borrowing costs

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

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

Key managerial personnels and directors [Axis]	Director1	Director2	Director3	Director4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	SIRAJ HUSSAIN	PARMOD KUMAR BINDLISH	ARUN RASTE	(A) RAJAY KUMAR SINHA
Director identification number of key managerial personnel or director	05346215	08669895	08561128	09218041
Permanent account number of key managerial personnel or director	AAAPH5989H	AAGPB9983M	AAAPR7197M	AEZPS0022F
Date of birth of key managerial personnel or director	31/01/1956	21/08/1958	31/08/1961	21/01/1968
Designation of key managerial personnel or director	Independent Director	Independent Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	I.A.S.	B.Com, FCA, DIM	MA (Economics), PDCJ (Comm.& Journalism), PGDM (Marketing)	Science Graduate
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	5.75	4	0	0
Total key managerial personnel or director remuneration	5.75	4	0	0

Footnotes

(A) Mr. Rajay Kumar Sinha, Shareholder Director representing State Bank of India resigned from the Board w.e.f. July 6, 2023

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

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

Key managerial personnels and directors [Axis]	Director5	Director6	Director7	KMP1
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	(A) RAGHUNATH BALAGANGADHARAN	BIBHUTI BHUSAN PATTANAİK	(B) SAMIR SAWHNEY	ANKIT DIPAK SHAH
Director identification number of key managerial personnel or director	09270699	00299819	09224977	
Permanent account number of key managerial personnel or director	AAAPB4884F	AAAPP2126J	BAQPS6069E	CAKPS9003F
Date of birth of key managerial personnel or director	09/04/1965	10/09/1954	18/11/1965	25/04/1990
Designation of key managerial personnel or director	Nominee Director	Director	Nominee Director	Company Secretary
Qualification of key managerial personnel or director	Commerce Graduate, Law Graduate, CAIIB, Leadership Devepment Program - Harvard	Master of Science	Post graduate in Management	CS & LLB
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Sitting fees key managerial personnel or director	0	6.1	0	0
Total key managerial personnel or director remuneration	0	6.1	0	0

Footnotes

(A) Mr. Raghunath B., Shareholder Director representing NABARD, resigned from the Board w.e.f. October 12, 2023, respectively.

(B) Mr. Samir Sawhney Shareholder Director representing State Bank of India was appointed on the Board w.e.f December 7, 2023.

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

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

Key managerial personnels and directors [Axis]	KMP2	KMP3	KMP4	KMP5
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	(A) SAURABH KHANNA	(B) SAURABH KHANNA	(C) KALYANI KAUSTUBH MUNDADA	(D) ATUL ROONGTA
Director identification number of key managerial personnel or director	10227329			
Permanent account number of key managerial personnel or director	AENPK2905F	AENPK2905F	BTMPS3695H	ACKPR2451G
Date of birth of key managerial personnel or director	18/09/1975	18/09/1975	10/05/1989	12/02/1971
Designation of key managerial personnel or director	Managing Director	CEO	CFO	CFO
Qualification of key managerial personnel or director	MBA - DAVV Indore	MBA - DAVV Indore	Chartered Accountant	Chartered Accountant
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	52.08	19.22	0
Gross salary to key managerial personnel or director	0	52.08	19.22	0
Sitting fees key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	52.08	19.22	0

Footnotes

- (A) Mr. Saurabh Khanna, Managing Director & CEO was appointed on the Board w.e.f November 1, 2023
- (B) Mr. Saurabh Khanna, Managing Director & CEO was appointed on the Board w.e.f November 1, 2023
- (C) Mrs. Kalyani Mundada appointed as Chief Financial Officer w.e.f. May 15, 2023
- (D) Mr. Atul Roongta, Chief Financial Officer resigned w.e.f. end of business hours May 14, 2023

[612200] Notes - Leases

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of leases [TextBlock]	Company has not entered into long term non-cancellable operating leases hence disclosure requirement under Indian Accounting Standard 116 - "Leases" is not applicable.	
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (71) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	858.19	741.8
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	858.19	741.8
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	858.19	741.8
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Total other operating revenues	0	0
Total other operating revenues	0	0
Miscellaneous other operating revenues [Abstract]		
Miscellaneous other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	(A) 221.4	207.27
Total interest income on current investments	221.4	207.27
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	221.4	207.27
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	(B) 0.82	0
Total net gain/loss on sale of investments	0.82	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable property, plant and equipment	0	0.31
Excess provisions bad doubtful debts advances written back	0	0.06
Interest on income tax refund	3.93	6.5
Excess provisions written back	0	2.35
Miscellaneous other non-operating income	(C) 0.22	0.15
Total other non-operating income	4.15	9.37
Total other income	226.37	216.64
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		

Salaries and wages	(D) 727.64	559.65
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	52.08	99.2
Total remuneration to directors	52.08	99.2
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	52.08	99.2
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	49.76	38.96
Total contribution to provident and other funds	49.76	38.96
Staff welfare expense	53.45	37.57
Other employee related expenses	(E) 3.99	7.51
Total employee benefit expense	886.92	742.89
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	10.21	7.25
Amortisation expense	391	504.37
Total depreciation, depletion and amortisation expense	401.21	511.62
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	(F) 76.55	62.47
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(G) 5.8	7.75
Total rates and taxes excluding taxes on income	5.8	7.75
Information technology expenses	(H) 216.57	173.61
Travelling conveyance	48.23	48.31
Legal professional charges	44.33	48.52
Directors sitting fees	(I) 18.05	25.2
Registration filing fees	(J) 10.01	10
Advertising promotional expenses	(K) 5.49	10.38
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	(L) 0.49	0.16
Total impairment loss on financial assets	0.49	0.16
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	(M) 11	11
Payment for taxation matters	0	2.06
Payment for other services	(N) 0.15	0.15
Payment for reimbursement of expenses	0.26	0.27
Total payments to auditor	11.41	13.48
CSR expenditure	0	0
Miscellaneous expenses	32.49	34.88
Total other expenses	(O) 469.42	434.76
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

Footnotes

- (A) Interest on Bank deposits
- (B) Short Term Gain - MF
- (C) Other Income of Rs. 0.12 Lakhs (PY Rs. 0.14 Lakhs) and Unrealised Gain MF of Rs. 0.09 Lakhs (PY Rs. Nil)
- (D) Salaries, bonus and allowances [Excluding Salary paid to Directors]
- (E) Deputation cost
- (F) Space and Infrastructure charges
- (G) Rates and Taxes
- (H) Technology Expenses - Data Centre Charges Rs. 81.12 Lakhs (PY - Rs. 60.17 Lakhs), Software Expenses Rs. 119.74 Lakhs (PY - Rs. 100.19 Lakhs) and Other Technology Expenses Rs. 15.70 Lakhs (PY - Rs. 13.26 Lakhs)
- (I) Directors Sitting Fees Rs. 15.85 Lakhs (PY Rs. 21.35 Lakhs) and Sitting Fees for Committee Member Rs. 2.20 Lakhs (PY - Rs. 3.85 Lakhs)
- (J) Regulatory Fees - WDRA
- (K) Advertisement and Publicity
- (L) Provision for doubtful debts
- (M) Including Tax Audit Fees Rs. 2.50 Lakhs (PY - Rs. 2.50 Lakhs) and Limited Review - Rs. 2 Lakhs (PY - Rs. 2 Lakhs)
- (N) Certification matters
- (O) Including Technology Expenses Rs. 216.57 Lakhs (PY - Rs. 173.61 Lakhs)

Textual information (71)

Disclosure of notes on revenue from operations explanatory [Text Block]

Revenue from operations

		Rs. In Lakhs
Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
Sale of services		
Transaction charges for Client Negotiated Trade	53.98	45.28
Warehouse Billing	76.86	79.83
Pledge Fees	263.70	164.65
Exchange Connectivity Fees	35.00	35.00
Transaction charges for Withdrawal Charges	47.29	84.26
Transaction charges for Booking	8.27	7.29
Transaction charges for Pledge	12.43	10.40
Transaction charges for AMC - Clearing Member	4.85	5.12
Transaction charges for AMC - Clients	7.81	7.66
Assaying Billing	8.92	8.73
eNWR holding charges	79.60	84.20
Transaction charges for deposit	193.53	137.31
Transaction charges for all withdrawals	65.97	72.08

Total	858.19	741.80
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During the financial year 2023-24 as well as financial year 2022-23, no 'single customer'/ 'a group of entities under common control' contributed 10% or more to the Company's revenue

[613200] Notes - Cash flow statement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022
Disclosure of cash flow statement [TextBlock]	Textual information (72) [See below]		
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (73) [See below]		
Cash and cash equivalents cash flow statement	188.39	34.78	54.13
Cash and cash equivalents	188.39	34.78	
Income taxes paid (refund), classified as operating activities	-64.55	11.68	
Total income taxes paid (refund)	-64.55	11.68	

Textual information (72)

Disclosure of cash flow statement [Text Block]

Reconciliation of cash and cash equivalents as per the cash flow statement

		Rs. In Lakhs
Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
-Cash and cash equivalents as per above comprise of the following	188.39	34.78
-Cash and cash equivalents	188.39	34.78
-Bank overdrafts	-	-
Balance as per statement of cash flows	188.39	34.78

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015, as amended.

2. Figures for the previous year have been regrouped, rearranged and reclassified wherever necessary

Textual information (73)

Description of accounting policy for determining components of cash and cash equivalents [Text Block]

Cash and Cash equivalents includes cash on hand, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-3.18	-2.41
Total aggregated income tax relating to components of other comprehensive income	-3.18	-2.41
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	858.19	741.8
Export revenue services	0	0
Total revenue from sale of services	858.19	741.8
Expenditure on corporate social responsibility activities as per guidelines	0	0
Gross value of transaction with related parties	209.65	230.99
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of fair value measurement [TextBlock]	Textual information (74) [See below]	
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (74)

Disclosure of fair value measurement [Text Block]

a. Fair value of the Company's financial assets that are measured at fair value on a recurring basis

Some of the Company's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined.

Financial assets/ financial liabilities	Fair value as at	Fair value hierarchy	Valuation technique(s) and key input(s)
	31-Mar-24		
Nil			
Financial assets/ financial liabilities	Fair value as at	Fair value hierarchy	Valuation technique(s) and key input(s)
	31-Mar-23		
Nil			

b. Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required)

Management considers that the carrying amounts of financial assets and financial liabilities recognized in the financial statements except as per note a above approximate their fair values.

[613300] Notes - Operating segments

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of entity's operating segments [TextBlock]	Textual information (75) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

Textual information (75)

Disclosure of entity's operating segments [Text Block]

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker ("CODM") of the Company. The CODM, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the Managing Director and CEO of the Company. In the opinion of the management, as the Company's operations comprise of only repository of electronic balances and electronic Negotiable Warehouse Receipt and the activities incidental thereto within India, the disclosures required in terms of Indian Accounting Standard (Ind AS) 108 - "Operating Segment" are not applicable.

[610700] Notes - Business combinations**Disclosure of reconciliation of changes in goodwill [Table]**

..(1)

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

Business combinations [Axis]	Column			
	Carrying amount [Member]			Gross carrying amount [Member]
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Goodwill	Goodwill		Goodwill
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	0	0		0
Total increase (decrease) in goodwill	0	0		0
Goodwill at end of period	1,18,769.34	1,18,769.34	1,18,769.34	1,18,769.34

Disclosure of reconciliation of changes in goodwill [Table]

..(2)

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

Business combinations [Axis]	Column			
	Gross carrying amount [Member]		Accumulated impairment [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	01/04/2022 to 31/03/2023	31/03/2022	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Name of acquiree	Goodwill		Goodwill	Goodwill
Reconciliation of changes in goodwill [Abstract]				
Changes in goodwill [Abstract]				
Increase (decrease) through transfers and other changes	0		0	0
Total increase (decrease) in goodwill	0		0	0
Goodwill at end of period	1,18,769.34	1,18,769.34	0	0

Disclosure of reconciliation of changes in goodwill [Table]

..(3)

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

Business combinations [Axis]	Column
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Accumulated impairment [Member]
	31/03/2022
Disclosure of reconciliation of changes in goodwill [Abstract]	
Disclosure of reconciliation of changes in goodwill [Line items]	
Reconciliation of changes in goodwill [Abstract]	
Goodwill at end of period	0

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

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

Categories of related parties [Axis]	Parent [Member]		Key management personnel of entity or parent [Member]	
	Related1		Related2	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED	NATIONAL COMMODITY AND DERIVATIVES EXCHANGE LIMITED	Pramod Kumar Bindlish, Independent Director (w.e.f. January 14, 2020)	Pramod Kumar Bindlish, Independent Director (w.e.f. January 14, 2020)
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AABCN7696K	AABCN7696K	AAGPB9983M	AAGPB9983M
CIN of related party	U51909MH2003PLC140116	U51909MH2003PLC140116		
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
Description of nature of related party relationship	Holding company	Holding company	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Leases as lessee related party transactions	(A) 74.29	61.32		
Settlement of liabilities by entity on behalf of related party, related party transactions	(B) 3.56	3.49		
Other related party transactions expense	(C) 3.99	7.5	(D) 4	5.25
Other related party transactions income	(E) 2.27	1.98		
Other related party transactions contribution made	(F) 20.35	0		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1.57	12.19		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Space and Infrastructure charges paid

(B) Reimbursement of various expenses incurred by NCDEX on our behalf

(C) Salary paid for deputed staff

(D) Director Sitting Fees

(E) Recovery of Insurance Premium - Rs. 2.23 Lakhs [P.Y. Rs. 1.98 Lakhs], Recovery of Canteen expenses for staff- Rs. 0.04 Lakhs [P.Y. Rs. Nil]

(F) security deposit given to NCDEX

Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	Related3		Related4	
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	B B Pattanaik (w.e.f September 21, 2022)	B B Pattanaik (w.e.f September 21, 2022)	Siraj Hussain (w.e.f September 19, 2017) - Independent Director	Siraj Hussain (w.e.f September 19, 2017) - Independent Director
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPP2126J	AAAPP2126J	AAAPH5989H	AAAPH5989H
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense	(A) 6.1	4.25	(B) 5.75	8.4
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Director Sitting Fees

(B) Director Sitting Fees

Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			Other related parties [Member]
	Related7		Related8	Related5
Related party [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Saurabh Khanna - Managing Director & Chief Executive Officer (w.e.f November 01, 2023)	(A) Kedar Deshpande - Managing Director & Chief Executive Officer	(B) Navneet Arora, Independent Director	(C) NCDEX E MARKETS LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AENPK2905F	ADRPD0302J	AATPA6355R	AACCN4009K
CIN of related party				U93090MH2006PLC165172
Description of nature of transactions with related party	As stated below	As stated below	As stated below	As stated below
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Fellow Subsidiary company
Related party transactions [Abstract]				
Leases as lessee related party transactions				(D) 2.26
Other related party transactions expense	(E) 52.08	(F) 99.2	(G) 3.45	
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions				0.58
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

- (A) Managing Director & Chief Executive Officer (w.e.f January 22, 2018 to January 21, 2023)
- (B) w.e.f September 19, 2017 to September 21, 2022
- (C) Erstwhile NCDEX Spot Exchange Limited
- (D) Space and Infrastructure charges paid
- (E) Short-term employee benefits - Rs. 50.01 Lakhs (PY Rs. Nil) [As the liabilities for defined benefit plan are provided on actuarial basis for the Company as a whole, the amount pertaining to key managerial persons are not included..] and post-employment benefits Rs. 2.08 Lakhs (PY Rs. Nil) Note - It includes Performance based incentive which is subject to approval of the Board of Directors.
- (F) Short-term employee benefits - Rs. 95.89 Lakhs [As the liabilities for defined benefit plan are provided on actuarial basis for the Company as a whole, the amount pertaining to key managerial persons are not included..] and post-employment benefits - Rs. 3.31 Lakhs Note - It includes Performance based incentive which is subject to approval of the Board of Directors.
- (G) Director Sitting Fees

Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Other related parties [Member]		
	Related5	Related6	
Related party [Axis]	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of transactions between related parties [Abstract]			
Disclosure of transactions between related parties [Line items]			
Name of related party	NCDEX E MARKETS LIMITED	NATIONAL COMMODITY CLEARING LIMITED	NATIONAL COMMODITY CLEARING LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AACCN4009K	AACCN3393G	AACCN3393G
CIN of related party	U93090MH2006PLC165172	U74992MH2006PLC163550	U74992MH2006PLC163550
Description of nature of transactions with related party	As stated below	As stated below	As stated below
Description of nature of related party relationship	Fellow Subsidiary company	Fellow Subsidiary company	Fellow Subsidiary company
Related party transactions [Abstract]			
Revenue from rendering of services related party transactions		(A) 35	35
Leases as lessee related party transactions	1.15		
Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0.21		
Amounts receivable related party transactions		3.22	6.77
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0

Footnotes

- (A) Exchange Connectivity Fees received

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of related party [TextBlock]	Textual information (76) [See below]	
Name of parent entity	National Commodity & Derivatives Exchange Limited (NCDEX)	
Key management personnel compensation, short-term employee benefits	50.01	95.89
Key management personnel compensation, post-employment benefits	(A) 2.08	3.31
Key management personnel compensation	52.08	99.2
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Footnotes

- (A) Note - As the liabilities for defined benefit plan are provided on actuarial basis for the Company as a whole, the amount pertaining to key managerial persons are not included.

Textual information (76)

Disclosure of related party [Text Block]

In compliance with Ind AS 24 - "Related Party Disclosures", as notified under Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016, the required disclosures are given in the table below:

	Names of the related parties and related party relationship	
Sr. No.	Related Party	Nature of Relationship
1	National Commodity & Derivatives Exchange Limited (NCDEX)	Holding Company
2	NCDEX e Markets Ltd (NeML) (erstwhile NCDEX Spot Exchange Limited)	Fellow Subsidiary
3	National Commodity Clearing Limited (NCCL)	Fellow Subsidiary
4	NCDEX Institute of Commodity Markets and Research (NICR)	Fellow Subsidiary
5	Kedar Deshpande	Managing Director & Chief Executive Officer (w.e.f January 22, 2018 to January 21, 2023)
6	Navneet Arora (w.e.f September 19, 2017 to September 21, 2022)	Independent Director
7	Siraj Hussain (w.e.f September 19, 2017)	Independent Director
8	Avijit Saha (w.e.f. May 18, 2018 to March 14, 2023)	Shareholder Director
9	Parmod Kumar Bindlish (w.e.f January 14, 2020)	Independent Director
10	Arun Raste (w.e.f. September 16, 2021)	Shareholder Director
11	Raghunath B (w.e.f. September 22, 2021 to October 12, 2023)	Shareholder Director
12	Rajay Kumar Sinha (w.e.f. January 04, 2022 to July 06, 2023)	Shareholder Director

13	B B Pattanaik (w.e.f September 21, 2022)	Independent Director
14	Atul Roongta (w.e.f November 12, 2021 to May 14, 2023)	Chief Financial Officer
15	Ankit Shah (w.e.f February 3, 2023)	Senior Manager (Legal) & Company Secretary
16	Kalyani Mundada (w.e.f May 15, 2023)	Chief Financial Officer
17	Samir Sawhney (w.e.f December 07, 2023)	Shareholder Director
18	Saurabh Khanna (w.e.f November 01, 2023)	Managing Director & Chief Executive Officer

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Indemnity for guarantees given by bank [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	On Account of Bank Guarantees	On Account of Bank Guarantees	On Account of Bank Guarantees	On Account of Bank Guarantees
Explanation of estimated financial effect of contingent liabilities	The company is of the view that the above matters are not likely to have any impact on the financial position of the company	The company is of the view that the above matters are not likely to have any impact on the financial position of the company	The company is of the view that the above matters are not likely to have any impact on the financial position of the company	The company is of the view that the above matters are not likely to have any impact on the financial position of the company
Estimated financial effect of contingent liabilities	509	509	500	500

Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of contingent liabilities [Abstract]		
Disclosure of contingent liabilities [Line items]		
Description of nature of obligation, contingent liabilities	On Account of Corporate Credit Card	On Account of Corporate Credit Card
Explanation of estimated financial effect of contingent liabilities	The company is of the view that the above matters are not likely to have any impact on the financial position of the company	The company is of the view that the above matters are not likely to have any impact on the financial position of the company
Estimated financial effect of contingent liabilities	9	9

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes
Description of other contingent liabilities others	On Account of Corporate Credit Card	On Account of Corporate Credit Card

[700200] Notes - Corporate social responsibility

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

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (77) [See below]
Whether provisions of corporate social responsibility are applicable on company	No

Textual information (77)

Disclosure of corporate social responsibility explanatory [Text Block]

Corporate Social Responsibility (CSR) expenditure:

As per the provisions of Companies Act, 2013, Gross amount required to be spent by the Company on CSR activities during the year ended March 31, 2024 is Nil (Previous Year Nil).

[610500] Notes - Events after reporting period

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share [TextBlock]	Textual information (78) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -0.62	[INR/shares] -0.68
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -0.62	[INR/shares] -0.68
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	-501.37	-550.47
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity	-501.37	-550.47
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	-501.37	-550.47
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-501.37	-550.47
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 8,10,00,000	[shares] 8,10,00,000
Adjusted weighted average shares	[shares] 8,10,00,000	[shares] 8,10,00,000

Textual information (78)**Disclosure of earnings per share [Text Block]**

Note:

The Company does not have any outstanding dilutive potential equity shares. Consequently, the basic and diluted earning per share of the Company remain the same.

There are no instruments (including contingently issuable shares) issued that could potentially dilute basic earnings per share in the future.

[610900] Notes - First time adoption

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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No