

**DEEP DIAMOND INDIA LIMITED**  
Consolidated Financial Statements for period 01/04/2024 to 31/03/2025

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Name of company	DEEP DIAMOND INDIA LIMITED	
Corporate identity number	L24100MH1994PLC082609	
Permanent account number of entity	AAACD1730D	
Address of registered office of company	309, 3rd Floor, V Star Plaza Plot No. 16 Chandavarkar Road, Opp. Saraswat Bank Borivali West., Opposite Raj Mahal Hotel, Borivali West, Mumbai, Borivali West, Maharashtra, India, 400092	
Type of industry	Commercial and Industrial	
Period covered by financial statements	2024-25	2023-24
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Consolidated	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Hundreds	
Type of cash flow statement	Indirect Method	

**[700400] Disclosures - Auditors report**

**Details regarding auditors [Table]**

..(1)

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

<b>Auditors [Axis]</b>	<b>1</b>
	<b>01/04/2024 to 31/03/2025</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	V R S K & CO. LLP
Name of auditor signing report	KOTHARI SURESH GAUTAMCHAND
Firms registration number of audit firm	111426W
Membership number of auditor	047625
Address of auditors	A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai -400086
Permanent account number of auditor or auditor's firm	XX-XX-XX-764G
SRN of form ADT-1	T53365177
Date of signing audit report by auditors	28/05/2025
Date of signing of balance sheet by auditors	28/05/2025

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [See below]
Whether companies auditors report order is applicable on company	No
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

## Textual information (1)

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

V R S K &Co. LLP

CHARTERED ACCOUNTANTS

A-304, Bhaveshwar Arcade, Shreyas Circle, LBS Marg, Ghatkopar (West) Mumbai - 400086

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INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF

**DEEP DIAMOND INDIA LIMITED**

Report on the Audit of Consolidated Financial Statements

Opinion

**We have audited the accompanying Consolidated Financial Statements of DEEP DIAMOND INDIA LIMITED (hereinafter referred to as the 'Parent Company') and its Subsidiary Company, Associate Company and a Joint Venture (together referred to as "Group"), which comprise the Balance Sheet as at March 31, 2025, and the Statement of Profit and Loss including Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (collectively referred to as 'Consolidated Financial Statements').**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013 (hereinafter referred to as "the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

## Basis for Opinion

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

## Other Information

The Parent Company's Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the Consolidated Financial Statements and our auditor's report thereon.

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

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

## Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Parent Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance including Other Comprehensive Income, consolidated cash flows and consolidated Changes in Equity of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Parent Company, as aforesaid.

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

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

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

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial 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 Group 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

#### Other Matters

The Consolidated Financial Statements/information comprised in the Group's Consolidated Financial Statements are inclusive of Rs. 0.26 lacs being the net Loss of its subsidiary company, Rs.1.91 lacs being the net Profit of its associate company and Rs. 0.08 lacs being the net Loss of its Joint Venture company being the Parent's share for the year ended 31st March, 2025. Financial statements of subsidiary and associate company have been audited by other auditors, whose reports have been furnished to us by the management of the Parent Company and our opinion on the consolidated financial statements, in so far as it relates to the said amounts and disclosures is based solely on the report of such other auditors. Financial Statement of Joint Venture have been independently audited by us. We are responsible for the performance of the audit of the financial information of aforesaid Joint Venture Company and remain solely responsible for our audit opinion.

Our opinion on the Consolidated Financial Statements is not modified in respect of the above matters with respect to our reliance on the financial statements audited by other auditors.

#### Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report, to the extent applicable, that:

- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid Consolidated Financial Statements;
- In our opinion, proper books of account as required by law to be maintained by the Group including relevant records relating to preparation of the aforesaid Consolidated Financial Statements, have been kept so far as it appears from our examination of those books and records of the Parent Company;
- The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity dealt with by this Report are in agreement with the relevant books of account and records maintained by the Group for the purpose of preparation of the Consolidated Financial Statements;

- In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 as amended.
  
- On the basis of written representations received from the directors of the Group Companies as on March 31, 2025, and taken on record by the respective Board of Directors, none of the directors of the Group Companies is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act;
  
- 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 Parent Company has not paid and provided remuneration to its directors during the year.
  
- With respect to the adequacy of the internal financial controls over financial reporting and the operating effectiveness of such controls relevant to the Parent Company's preparation of the Consolidated Financial Statements, we refer to Annexure-B of our report of even date on the Standalone Financial Statements of the Parent Company; and
  
- With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us, we report that:
  - There were no pending litigations which would impact the consolidated financial position of the Group.
  
  - The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.
  
  - There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Parent Company and its Associate Companies.
  
  - (a) As per the information and explanation given to us by the management, 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 Parent Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Parent Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
  
  - (b) As per the information and explanation given to us by the management, no funds have been received by the Parent Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
  
  - (c) On the basis of above representations, nothing has come to our notice that has caused us to believe that the above representations contained any material mis-statement.

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

- Based on our examination, which included test checks, and other generally accepted audit procedures performed by us, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility 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 and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For and on behalf of

V R S K & CO. LLP

(Formerly known as V R S K & Co)

Chartered Accountants

Firm Regn No. 111426W/W100988

(Suresh G. Kothari)

Place: Mumbai

Partner

Dated: 28.05.2025

Membership No. 047625

UDIN : 25047625BMIBRQ1352

**[110000] Balance sheet**

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,488.77	2,552.26	3,979.2
Capital work-in-progress	0	0	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	10,00,817	7,95,558.39	
Trade receivables, non-current	0	0	
Loans, non-current	8,28,173.84	8,41,467.38	
Total non-current financial assets	18,28,990.84	16,37,025.77	
Deferred tax assets (net)	0	0	
Other non-current assets	55,000	80,000	
Total non-current assets	18,85,479.61	17,19,578.03	
Current assets [Abstract]			
Inventories	51,456.87	65,963.23	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	50,795.65	1,45,507.45	
Cash and cash equivalents	3,32,389.68	3,36,620.76	
Loans, current	74,045.01	29,320.63	
Other current financial assets	0	0	
Total current financial assets	4,57,230.34	5,11,448.84	
Current tax assets	0	7,038.75	
Other current assets	0	0	
Total current assets	5,08,687.21	5,84,450.82	
Total assets	23,94,166.82	23,04,028.85	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	4,80,500	4,80,500	4,80,500
Other equity	17,53,257.31	15,59,396.95	
Total equity attributable to owners of parent	22,33,757.31	20,39,896.95	
Non controlling interest	0	0	
Total equity	22,33,757.31	20,39,896.95	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Other non-current financial liabilities	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	-257.81	-257.81	
Other non-current liabilities	0	0	
Total non-current liabilities	-257.81	-257.81	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	60,845.84	1,66,455.22	
Trade payables, current	66,618.38	59,395.85	
Other current financial liabilities	0	0	
Total current financial liabilities	1,27,464.22	2,25,851.07	
Other current liabilities	18,279.91	34,474.7	
Provisions, current	0	0	
Current tax liabilities	14,923.19	4,063.94	

Total current liabilities	1,60,667.32	2,64,389.71
Total liabilities	1,60,409.51	2,64,131.9
Total equity and liabilities	23,94,166.82	23,04,028.85

### [210000] Statement of profit and loss

#### Earnings per share [Table]

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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] 0.18	[INR/shares] 0.14	[INR/shares] 0.18	[INR/shares] 0.14
Total basic earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14	[INR/shares] 0.18	[INR/shares] 0.14
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.18	[INR/shares] 0.14	[INR/shares] 0.18	[INR/shares] 0.14
Total diluted earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14	[INR/shares] 0.18	[INR/shares] 0.14

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	1,25,908.63	2,55,611
Other income	74,629.63	1,09,109.6
Total income	2,00,538.26	3,64,720.6
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	50,792.25
Changes in inventories of finished goods, work-in-progress and stock-in-trade	14,506.36	39,849.65
Employee benefit expense	16,735.48	26,270.27
Finance costs	9,423.88	25,683.01
Depreciation, depletion and amortisation expense	1,113.35	1,217.46
Other expenses	49,155.51	1,63,421.96
Total expenses	90,934.58	3,07,234.6
Profit before exceptional items and tax	1,09,603.68	57,486
Total profit before tax	1,09,603.68	57,486
Tax expense [Abstract]		
Current tax	23,786.45	16,060.19
Deferred tax	0	-257.81
Total tax expense	23,786.45	15,802.38
Total profit (loss) for period from continuing operations	85,817.23	41,683.62
Share of profit (loss) of associates and joint ventures accounted for using equity method	1,833.46	-1,797.53
Total profit (loss) for period	87,650.69	39,886.09
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	1,06,209.67	26,664.41
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	1,06,209.67	26,664.41
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	1,06,209.67	26,664.41
Total comprehensive income	1,93,860.36	66,550.5
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	1,06,209.67	26,664.41
Total comprehensive income	1,93,860.36	66,550.5
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.18	[INR/shares] 0.14
Total basic earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.18	[INR/shares] 0.14
Total diluted earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14

**[210000a] Statement of profit and loss****Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Table]**

..(1)

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

Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others [Line items]		
Description of other comprehensive income that will not be reclassified to profit or loss, net of tax, others	- Net Gain/(Loss) on FVTOCI Investments	- Net Gain/(Loss) on FVTOCI Investments
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	1,06,209.67	26,664.41

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

Statement of changes in equity [Table]

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	87,650.69	39,886.09		87,650.69
Changes in comprehensive income components	1,06,209.67	26,664.41		1,06,209.67
Total comprehensive income	1,93,860.36	66,550.5		1,93,860.36
Other changes in equity [Abstract]				
Other additions to reserves	0	5,00,760		0
Deductions to reserves [Abstract]				
Other deductions to reserves	0	220.73		0
Total deductions to reserves	0	220.73		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	0	5,00,539.27		0
Total increase (decrease) in equity	1,93,860.36	5,67,089.77		1,93,860.36
Other equity at end of period	17,53,257.31	15,59,396.95	9,92,307.18	17,53,257.31

## Statement of changes in equity [Table]

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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	39,886.09		87,650.69	39,886.09
Changes in comprehensive income components	26,664.41			
Total comprehensive income	66,550.5		87,650.69	39,886.09
Other changes in equity [Abstract]				
Other additions to reserves	5,00,760		0	5,00,760
Deductions to reserves [Abstract]				
Other deductions to reserves	220.73		0	220.73
Total deductions to reserves	220.73		0	220.73
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0			
Other appropriations	0			
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	5,00,539.27		0	5,00,539.27
Total increase (decrease) in equity	5,67,089.77		87,650.69	5,40,425.36
Other equity at end of period	15,59,396.95	9,92,307.18	16,23,576.87	15,35,926.18

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Capital reserves [Member]		
		31/03/2023	01/04/2024 to 31/03/2025	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		0	0	
Total comprehensive income		0	0	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Other deductions to reserves		0	220.73	
Total deductions to reserves		0	220.73	
Total other changes in equity		0	-220.73	
Total increase (decrease) in equity		0	-220.73	
Other equity at end of period	9,95,500.82	20,459.27	20,459.27	20,680

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Securities premium reserve [Member]			Retained earnings [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		87,650.69
Total comprehensive income	0	0		87,650.69
Other changes in equity [Abstract]				
Other additions to reserves	0	5,00,760		
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation				0
Total interim dividend appropriation				0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation				0
Final special dividend appropriation				0
Total final dividend appropriation				0
Total dividend appropriation				0
Total appropriations for dividend, dividend tax and retained earnings				0
Other changes in equity, others				0
Total other changes in equity	0	5,00,760		0
Total increase (decrease) in equity	0	5,00,760		87,650.69
Other equity at end of period	9,27,937	9,27,937	4,27,177	6,75,180.6

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Retained earnings [Member]		Other retained earning [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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	39,886.09		87,650.69	39,886.09
Total comprehensive income	39,886.09		87,650.69	39,886.09
Other changes in equity [Abstract]				
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	39,886.09		87,650.69	39,886.09
Other equity at end of period	5,87,529.91	5,47,643.82	6,75,180.6	5,87,529.91

## Statement of changes in equity [Table]

..(6)

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

Components of equity [Axis]	Other retained earning [Member]	Other equity components [Member]			
		31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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			0	0	
Changes in comprehensive income components			1,06,209.67	26,664.41	
Total comprehensive income			1,06,209.67	26,664.41	
Other changes in equity [Abstract]					
Deductions to reserves [Abstract]					
Other deductions to reserves			0	0	
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Other changes in equity, others			0	0	
Total other changes in equity			0	0	
Total increase (decrease) in equity			1,06,209.67	26,664.41	
Other equity at end of period	5,47,643.82		1,29,680.44	23,470.77	-3,193.64

## Statement of changes in equity [Table]

..(7)

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

Components of equity [Axis]	Other comprehensive income, others [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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	0	0	
Changes in comprehensive income components	1,06,209.67	26,664.41	
Total comprehensive income	1,06,209.67	26,664.41	
Other changes in equity [Abstract]			
Deductions to reserves [Abstract]			
Other deductions to reserves	0	0	
Total deductions to reserves	0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]			
Dividend appropriation [Abstract]			
Final dividend appropriation [Abstract]			
Final equity dividend appropriation	0	0	
Final special dividend appropriation	0	0	
Total final dividend appropriation	0	0	
Total dividend appropriation	0	0	
Equity dividend tax appropriation	0	0	
Other appropriations	0	0	
Total appropriations for dividend, dividend tax and retained earnings	0	0	
Other changes in equity, others	0	0	
Total other changes in equity	0	0	
Total increase (decrease) in equity	1,06,209.67	26,664.41	
Other equity at end of period	1,29,680.44	23,470.77	-3,193.64

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

	01/04/2024 to 31/03/2025
Disclosure of notes on changes in equity [TextBlock]	Textual information (2) [See below]

## Textual information (2)

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

Note - 12 : Other Equity		As at 31st March, 2025	As at 31st March, 2024
		Rs. in Hundreds	Rs. in Hundreds
<b>Capital Reserve</b>			
As Per last Balance Sheet		20,680.00	20,680.00
Add / (Less) : Profit/(Loss) for the year			-
Balance at end of the reporting period	20,680.00	20,680.00	
<b>Share Premium account</b>			
Opening Balance	927,937.00	427,177.00	
Add: Share Premium on shares issued		500,760.00	
Less : Utilised		-	
Balance at end of the reporting period	927,937.00	927,937.00	
<b>Retained Earnings</b>			
As Per last Balance Sheet		589,327.44	547,643.82
Add / (Less) : Profit/(Loss) for the year	87,650.69	41,683.62	
Balance at end of the reporting period	676,978.13	589,327.44	
<b>Equity instruments through other comprehensive income (FVTOCI Reserve)</b>			
As Per last Balance Sheet		23,232.08	-3,193.64
Add / (Less) : Movement in OCI (Net) during the year	106,209.67	26,425.72	
Deferred Tax on Comprehensive Income		-	
Balance at end of the reporting period	129,441.75	23,232.08	
Aggregate Total	1,755,036.88	1,561,176.52	

**[320000] Cash flow statement, indirect**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	1,09,603.68	57,486	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	14,506.36	39,849.64	
Adjustments for decrease (increase) in trade receivables, current	94,711.8	1,22,023.96	
Adjustments for decrease (increase) in other current assets	-23,178.53	-4,07,092.67	
Adjustments for increase (decrease) in other current liabilities	10,859.24	-20,891.82	
Adjustments for depreciation and amortisation expense	1,113.38	1,217.46	
Adjustments for provisions, current	-8,972.25	-10,204.38	
Adjustments for other financial liabilities, current	-1,05,609.4	-2,19,579.95	
Adjustments for interest income	74,059.3	1,07,116.44	
Other adjustments to reconcile profit (loss)	48.16	3,262.71	
Total adjustments for reconcile profit (loss)	-90,580.54	-5,98,531.49	
Net cash flows from (used in) operations	19,023.14	-5,41,045.49	
Interest paid	0	0	
Income taxes paid (refund)	0	0	
Other inflows (outflows) of cash	1,833.46	-1,797.53	
Net cash flows from (used in) operating activities	20,856.6	-5,42,843.02	
Cash flows from used in investing activities [Abstract]			
Cash flows used in obtaining control of subsidiaries or other businesses	99,048.93	3,30,713.44	
Proceeds from sales of other long-term assets	0	346.7	
Purchase of other long-term assets	98.05	0	
Interest received	74,059.3	1,07,116.44	
Net cash flows from (used in) investing activities	-25,087.68	-2,23,250.3	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	5,00,760	
Net cash flows from (used in) financing activities	0	5,00,760	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4,231.08	-2,65,333.32	
Net increase (decrease) in cash and cash equivalents	-4,231.08	-2,65,333.32	
Cash and cash equivalents cash flow statement at end of period	3,32,389.68	3,36,620.76	6,01,954.08

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

## Textual information (3)

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

DEEP DIAMOND INDIA LIMITED

CIN: -L24100MH1994PLC082609

Notes to the Consolidated Financial Statements for the Year Ended 31st March, 2025

#### Corporate information

Deep Diamond India Limited (the Company) is domiciled in India and is incorporated under the provisions of the Companies Act, 1956 applicable in India. Its shares are listed on Bombay Stock Exchange in India. The Company is engaged in the business Rough & Polished Diamonds, sale, and trading of diamond studded jewellery & Gold Jewellery. From financial year 2022-23 the company has also started business of providing consultancy service to Pharmaceutical Industry. The registered office of the Company is located at 309, 3rd Floor, V Star Plaza Plot No. 16 Chandavarkar Road, Opp. Saraswat Bank Borivali West, Opposite Raj Mahal Hotel, Borivali West, Mumbai, Borivali West, Maharashtra, India, 400092

#### 1. Statement of compliance:

The Consolidated financial statements of Deep Diamond India Limited (the “Company”) and its subsidiary, associates and joint ventures (together “the group”) have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) issued by Ministry of Corporate Affairs in exercise of the powers conferred by section 133 read with sub-section (1) of section 210A of the Companies Act, 2013. In addition, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also applied along with compliance with other statutory promulgations require a different treatment.

#### 2. Basis of Preparation of Financial Statements

These consolidated financial statements of the Company have been prepared in accordance with IndAS prescribed under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015, the companies (Indian Accounting Standards) Amendment Rules, 2016 and the Companies (Indian Accounting Standards) Amendment Rules, 2017.

The Consolidated Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and liabilities, which have been measured at fair value as described below:

### 3. Fair Value Measurement

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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.

Fair value for measurement and /or disclosure purpose in these financial statements is determined on such basis, except for share based payment transactions that are within the scope of Ind As 102, leasing transactions that are within the scope of Ind As 17, and measurements that have some similarities to fair value, such as net realisable value in Ind As 2 or value in use in Ind As 36.

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

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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

Management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

#### 4. Principles of Consolidation:

The Consolidated Financial Statements incorporate the financial statements of the Holding Company and its subsidiaries (collectively referred as “the Group”).

- Subsidiaries are entities controlled by the Holding Company. The Holding Company controls an entity when it is exposed or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are consolidated from the date of their acquisition, being the date on which the Holding Company obtains control and continue to be consolidated until the date that such control ceases.

The Consolidated Financial Statements are prepared using uniform accounting policies consistently for material like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Holding Company’s Standalone Financial Statements except otherwise stated. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.

The Consolidated Financial Statements have been prepared by combining the financial statements of the Holding Company and its subsidiaries on a line-by-line basis by adding together the book values of like items of assets, liabilities, equity, income, expenses and cash flow after eliminating in full intra-group assets, liabilities, equity, income, expenses and cash flow relating to intra-group transactions and unrealized profits. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Such unrealized profit/losses are fully attributed to the Holding Company.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Holding Company and to the non-controlling interests. Total comprehensive income is attributed to the owners of the Holding Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group’s ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group’s interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to the owners of the Holding Company.

When the Group loses control of a subsidiary, a gain or loss is recognised in the consolidated statement of profit and loss and is calculated as the difference between

- the aggregate of the fair value of the consideration received and the fair value of any retained interest and
- the previous carrying amount of the assets (including goodwill) and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to the consolidated statement of profit and loss or transferred to another category of equity as specified/permitted by applicable Ind AS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109, or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

- An Associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using equity method of accounting. Under the equity method, an investment in associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of profit or loss and other comprehensive income of the associate. Distributions received from an associate reduce the carrying amount of the investment. When the Group's share of losses of an associate exceeds the Group's interest in that associate, the Group discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate.

Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of investment in associates is reduced to recognize impairment, if any, when there is objective evidence of impairment.

5. The Consolidated financials includes the following Companies in accordance with the provisions of Companies Act 2013 and IndAS:

Name of Associate	As at 31st March, 2025	As at 31st March, 2024		
	Proportion of Ownership Interest (%)	Proportion of Voting Power (%)	Proportion of Ownership Interest (%)	Proportion of Voting Power (%)
Mircocure Biotech Private Limited	100.00%	100.00%	100.00%	100.00%
Ferry Automotive Private Limited	33.33%	33.33%	33.33%	33.33%
Hemonc Pharma Private Limited	50.00%	50.00%	50.00%	50.00%

#### 6. Use of estimates and judgments:

The preparation of consolidated financial statements in conformity with Ind AS requires that the management of the Company estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates include expected credit loss on loan books, fair value measurement etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.

#### Significant Accounting Policies

- Property, Plant and Equipment

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the present value of the expected cost for the decommissioning and removing of an asset and restoring the site after its use, if the recognition criteria for a provision are met.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred. Major inspection and overhaul expenditure is capitalized if the recognition criteria are met.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/other expenses in statement of profit and loss.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss, when the asset is derecognised.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

- Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. The Company's income from operation is accounted for on accrual basis. Revenue from sales of Gold and Diamonds is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for a price significant risks & rewards of ownership are transferred to the customers and no effective ownership is retained. Interest is recognized using the time-proportion method, based on rates implicit in the transaction. Dividend income is recognised when the Company right to receive dividend is established by the reporting date and no significant uncertainty as to collectability exists

- Taxation

#### Current Tax

A provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.

#### Deferred Tax

Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is a virtual certainty with respect to the reversal of the same in future.

#### Deferred Tax on Comprehensive Income

Deferred tax arising on account of difference between fair value and cost of Financial Assets, which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is a virtual certainty with respect to the reversal of the same in future.

- Impairment of Assets

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 units (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 Company's assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount

Impairment losses are recognised in the statement of profit and loss.

- Provisions and Contingencies

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

- Borrowing Costs

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to revenue. Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

- Foreign Currency Transactions

a) Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of Transactions. Exchange fluctuations between the transaction date and the settlement date in respect of Revenue Transactions are recognized in Profit & Loss Account.

b) All export proceeds not realised at the yearend are restated at the rate prevailing at the year end. The exchange difference arising there from has been recognised as income / expenses in the Current Year's Profit & Loss A/c along with underlying transaction.

c) The premium or discount arising at the inception of forward exchange contract is amortised as expense or income over the life of the contract. Exchange differences on such contracts are recognised in the statement of profit and loss in the year in which the exchange rates change. Any profit or loss arising on cancellation or renewal of forward exchange contracts is recognised as income or as expense for the year. None of the forward exchange contracts are taken for trading or speculation purpose.

- Cash flow Statement

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

- Cash and Cash Equivalent

Cash and Cash Equivalents for the purpose of cash flow statement comprise cash in hand and cash at bank including fixed deposit with original maturity period of three months and short term highly liquid investments with an original maturity of three months or less.

- Inventories Inventories are valued at the lower of cost and net realisable value except scrap and by products which are valued at net realisable value. Costs incurred in bringing the inventory to its present location and conditions are accounted for as follows: · Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis. · Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Obsolete inventories are identified and written down to net realisable value. Slow moving and defective inventories are identified and provided to net realisable value.

- Earnings Per Share(EPS)

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

## Textual information (4)

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

DEEP DIAMOND INDIA LIMITED

CIN: -L51343MH1994PLC082609

Notes to the Ind AS Financial Statements for the Year Ended 31st March, 2024

Corporate information

Deep Diamond India Limited (the Company) is domiciled in India and is incorporated under the provisions of the Companies Act, 1956 applicable i

- Significant Accounting Policies:

2.1 Statement of compliance:

The financial statements of Deep Diamond India Limited (the “Company”) have been prepared in accordance with the provisions of the Companies

2.2 Basis of Preparation of Financial Statements

These financial statements of the Company have been prepared in accordance with IndAS prescribed under section 133 of the Companies Act, 2013 :

The IndAS Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounti

2.3 Fair Value Measurement

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

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming

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

Fair value for measurement and /or disclosure purpose in these financial statements is determined on such basis, except for share based payment transactions

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, using

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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

Management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks

#### 2.4. Use of estimates and judgments:

The preparation of financial statements in conformity with Ind AS requires that the management of the Company estimates and assumptions that affect

DEEP DIAMOND INDIA LIMITED

CIN: - L51343MH1994PLC082609

FINANCIAL YEAR – 2023-24

- Property, Plant and Equipment

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are not

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end

- Revenue Recognition

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

- Taxation

Current Tax

A provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.

Deferred Tax

Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized

Deferred Tax on Comprehensive Income

Deferred tax arising on account of difference between fair value and cost of Financial Assets, which are capable of reversal in one or

- Impairment of Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exist

Impairment losses are recognised in the statement of profit and loss.

- Provisions and Contingencies

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of re

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

- Segment information

The Company is engaged in following segment viz. Jewellery of Gold and Diamond Studded and in providing Consultancy related to

- Borrowing Costs

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such

- Foreign Currency Transactions

a) Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of Transactions. Exchange fluctuat

b) All export proceeds not realised at the yearend are restated at the rate prevailing at the year end. The exchange difference arisin

c) The premium or discount arising at the inception of forward exchange contract is amortised as expense or income over the life of

- Cash flow Statement

Cash flows are reported using the indirect method, whereby the net profit before tax is adjusted for the effects of transactions of a n

- Cash and Cash Equivalent

Cash and Cash Equivalentents for the purpose of cash flow statement comprise cash in hand and cash at bank including fixed deposit

- Inventories Inventories are valued at the lower of cost and net realisable value except scrap and by products which are valued at Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the esti

- Earnings Per Share(EPS)

Basic and diluted EPS is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]

**Textual information (5)****Statement of Ind AS compliance [Text Block]**

The financial statements of Deep Diamond India Limited (the “Company”) have been prepared in accordance with the provisions of the Companies

**Textual information (6)****Statement of Ind AS compliance [Text Block]**

The financial statements of Deep Diamond India Limited (the “Company”) have been prepared in accordance with the provisions of the Companies

## Textual information (7)

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

DEEP DIAMOND INDIA LIMITED

CIN: -L24100MH1994PLC082609

Notes to the Consolidated Financial Statements for the Year Ended 31st March, 2025

#### Corporate information

Deep Diamond India Limited (the Company) is domiciled in India and is incorporated under the provisions of the Companies Act, 1956 applicable in India. Its shares are listed on Bombay Stock Exchange in India. The Company is engaged in the business Rough & Polished Diamonds, sale, and trading of diamond studded jewellery & Gold Jewellery. From financial year 2022-23 the company has also started business of providing consultancy service to Pharmaceutical Industry. The registered office of the Company is located at 309, 3rd Floor, V Star Plaza Plot No. 16 Chandavarkar Road, Opp. Saraswat Bank Borivali West, Opposite Raj Mahal Hotel, Borivali West, Mumbai, Borivali West, Maharashtra, India, 400092

#### 1. Statement of compliance:

The Consolidated financial statements of Deep Diamond India Limited (the “Company”) and its subsidiary, associates and joint ventures (together “the group”) have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) issued by Ministry of Corporate Affairs in exercise of the powers conferred by section 133 read with sub-section (1) of section 210A of the Companies Act, 2013. In addition, the guidance notes/announcements issued by the Institute of Chartered Accountants of India (ICAI) are also applied along with compliance with other statutory promulgations require a different treatment.

#### 2. Basis of Preparation of Financial Statements

These consolidated financial statements of the Company have been prepared in accordance with IndAS prescribed under section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015, the companies (Indian Accounting Standards) Amendment Rules, 2016 and the Companies (Indian Accounting Standards) Amendment Rules, 2017.

The Consolidated Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and liabilities, which have been measured at fair value as described below:

### 3. Fair Value Measurement

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. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

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.

Fair value for measurement and /or disclosure purpose in these financial statements is determined on such basis, except for share based payment transactions that are within the scope of Ind As 102, leasing transactions that are within the scope of Ind As 17, and measurements that have some similarities to fair value, such as net realisable value in Ind As 2 or value in use in Ind As 36.

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

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

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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

Management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial assets measured at fair value, and for non-recurring measurement, such as assets held for distribution in discontinued operations.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

#### 4. Principles of Consolidation:

The Consolidated Financial Statements incorporate the financial statements of the Holding Company and its subsidiaries (collectively referred as “the Group”).

- Subsidiaries are entities controlled by the Holding Company. The Holding Company controls an entity when it is exposed or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are consolidated from the date of their acquisition, being the date on which the Holding Company obtains control and continue to be consolidated until the date that such control ceases.

The Consolidated Financial Statements are prepared using uniform accounting policies consistently for material like transactions and other events in similar circumstances and are presented to the extent possible, in the same manner as the Holding Company’s Standalone Financial Statements except otherwise stated. When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group’s accounting policies.

The Consolidated Financial Statements have been prepared by combining the financial statements of the Holding Company and its subsidiaries on a line-by-line basis by adding together the book values of like items of assets, liabilities, equity, income, expenses and cash flow after eliminating in full intra-group assets, liabilities, equity, income, expenses and cash flow relating to intra-group transactions and unrealized profits. Unrealized losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Such unrealized profit/losses are fully attributed to the Holding Company.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Holding Company and to the non-controlling interests. Total comprehensive income is attributed to the owners of the Holding Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

Changes in the Group’s ownership interests in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions. The carrying amounts of the Group’s interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to the owners of the Holding Company.

When the Group loses control of a subsidiary, a gain or loss is recognised in the consolidated statement of profit and loss and is calculated as the difference between

- the aggregate of the fair value of the consideration received and the fair value of any retained interest and
- the previous carrying amount of the assets (including goodwill) and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to the consolidated statement of profit and loss or transferred to another category of equity as specified/permitted by applicable Ind AS). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under Ind AS 109, or, when applicable, the cost on initial recognition of an investment in an associate or a joint venture.

- An Associate is an entity over which the Group has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but is not control or joint control over those policies. This is generally the case where the Group holds between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

The results and assets and liabilities of associates are incorporated in these consolidated financial statements using equity method of accounting. Under the equity method, an investment in associate is initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise the Group's share of profit or loss and other comprehensive income of the associate. Distributions received from an associate reduce the carrying amount of the investment. When the Group's share of losses of an associate exceeds the Group's interest in that associate, the Group discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate.

Unrealised gains on transactions between the Group and its associates are eliminated to the extent of the Group's interest in these entities. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the asset transferred. Accounting policies of equity accounted investees have been changed where necessary to ensure consistency with the policies adopted by the Group.

The carrying amount of investment in associates is reduced to recognize impairment, if any, when there is objective evidence of impairment.

5. The Consolidated financials includes the following Companies in accordance with the provisions of Companies Act 2013 and IndAS:

Name of Associate	As at 31st March, 2025	As at 31st March, 2024		
	Proportion of Ownership Interest (%)	Proportion of Voting Power (%)	Proportion of Ownership Interest (%)	Proportion of Voting Power (%)
Mircocure Biotech Private Limited	100.00%	100.00%	100.00%	100.00%
Ferry Automotive Private Limited	33.33%	33.33%	33.33%	33.33%
Hemonc Pharma Private Limited	50.00%	50.00%	50.00%	50.00%

## 6. Use of estimates and judgments:

The preparation of consolidated financial statements in conformity with Ind AS requires that the management of the Company estimates and assumptions that affect the reported amounts of income and expenses of the period, the reported balances of assets and liabilities and the disclosures relating to contingent liabilities as of the date of the financial statements. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates include expected credit loss on loan books, fair value measurement etc. Difference, if any, between the actual results and estimates is recognised in the period in which the results are known.

### Significant Accounting Policies

- Property, Plant and Equipment

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, attributable borrowing cost and any other directly attributable costs of bringing an asset to working condition and location for its intended use. It also includes the present value of the expected cost for the decommissioning and removing of an asset and restoring the site after its use, if the recognition criteria for a provision are met.

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are normally charged to the statements of profit and loss in the period in which the costs are incurred. Major inspection and overhaul expenditure is capitalized if the recognition criteria are met.

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in the statement of profit and loss as incurred.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net within other income/other expenses in statement of profit and loss.

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss, when the asset is derecognised.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

- Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. The Company's income from operation is accounted for on accrual basis. Revenue from sales of Gold and Diamonds is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for a price significant risks & rewards of ownership are transferred to the customers and no effective ownership is retained. Interest is recognized using the time-proportion method, based on rates implicit in the transaction. Dividend income is recognised when the Company right to receive dividend is established by the reporting date and no significant uncertainty as to collectability exists

- Taxation

#### Current Tax

A provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.

#### Deferred Tax

Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is a virtual certainty with respect to the reversal of the same in future.

#### Deferred Tax on Comprehensive Income

Deferred tax arising on account of difference between fair value and cost of Financial Assets, which are capable of reversal in one or more subsequent periods is recognized using the tax rates and tax laws that have been enacted or substantively enacted. Deferred tax assets are not recognized unless there is a virtual certainty with respect to the reversal of the same in future.

- Impairment of Assets

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 units (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 Company's assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount

Impairment losses are recognised in the statement of profit and loss.

- Provisions and Contingencies

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

- Borrowing Costs

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use or sale. All other borrowing costs are charged to revenue. Borrowing costs consists of interest and other costs that an entity incurs in connection with the borrowing of funds.

- Foreign Currency Transactions

a) Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of Transactions. Exchange fluctuations between the transaction date and the settlement date in respect of Revenue Transactions are recognized in Profit & Loss Account.

b) All export proceeds not realised at the yearend are restated at the rate prevailing at the year end. The exchange difference arising there from has been recognised as income / expenses in the Current Year's Profit & Loss A/c along with underlying transaction.

c) The premium or discount arising at the inception of forward exchange contract is amortised as expense or income over the life of the contract. Exchange differences on such contracts are recognised in the statement of profit and loss in the year in which the exchange rates change. Any profit or loss arising on cancellation or renewal of forward exchange contracts is recognised as income or as expense for the year. None of the forward exchange contracts are taken for trading or speculation purpose.

- Cash flow Statement

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

- Cash and Cash Equivalent

Cash and Cash Equivalents for the purpose of cash flow statement comprise cash in hand and cash at bank including fixed deposit with original maturity period of three months and short term highly liquid investments with an original maturity of three months or less.

- Inventories Inventories are valued at the lower of cost and net realisable value except scrap and by products which are valued at net realisable value. Costs incurred in bringing the inventory to its present location and conditions are accounted for as follows: · Raw materials: cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis. · Finished goods and work in progress: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs. Cost is determined on weighted average basis. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Obsolete inventories are identified and written down to net realisable value. Slow moving and defective inventories are identified and provided to net realisable value.

- Earnings Per Share(EPS)

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

## Textual information (8)

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

DEEP DIAMOND INDIA LIMITED

CIN: -L51343MH1994PLC082609

Notes to the Ind AS Financial Statements for the Year Ended 31st March, 2024

Corporate information

Deep Diamond India Limited (the Company) is domiciled in India and is incorporated under the provisions of the Companies Act, 1956 applicable i

- Significant Accounting Policies:

2.1 Statement of compliance:

The financial statements of Deep Diamond India Limited (the “Company”) have been prepared in accordance with the provisions of the Companies

2.2 Basis of Preparation of Financial Statements

These financial statements of the Company have been prepared in accordance with IndAS prescribed under section 133 of the Companies Act, 2013 :

The IndAS Financial Statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounti

2.3 Fair Value Measurement

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

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming

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

Fair value for measurement and /or disclosure purpose in these financial statements is determined on such basis, except for share based payment transactions

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, in

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

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

Management determines the policies and procedures for both recurring fair value measurement, such as derivative instruments and unquoted financial

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks

#### 2.4. Use of estimates and judgments:

The preparation of financial statements in conformity with Ind AS requires that the management of the Company estimates and assumptions that affect

DEEP DIAMOND INDIA LIMITED

CIN: - L51343MH1994PLC082609

FINANCIAL YEAR – 2023-24

- Property, Plant and Equipment

The initial cost of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase

Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, are not

When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end

- Revenue Recognition

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

- Taxation

Current Tax

A provision for current income tax is made on the taxable income using the applicable tax rates and tax laws.

Deferred Tax

Deferred tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized

Deferred Tax on Comprehensive Income

Deferred tax arising on account of difference between fair value and cost of Financial Assets, which are capable of reversal in one or

- Impairment of Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exist

Impairment losses are recognised in the statement of profit and loss.

- Provisions and Contingencies

The company creates a provision when there is present obligation as a result of a past event that probably requires an outflow of re

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

- Segment information

The Company is engaged in following segment viz. Jewellery of Gold and Diamond Studded and in providing Consultancy related to

- Borrowing Costs

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such

- Foreign Currency Transactions

a) Transactions in Foreign Currency are accounted at the exchange rate prevailing on the date of Transactions. Exchange fluctuat

b) All export proceeds not realised at the yearend are restated at the rate prevailing at the year end. The exchange difference arisin

c) The premium or discount arising at the inception of forward exchange contract is amortised as expense or income over the life of

- Cash flow Statement

Cash flows are reported using the indirect method, whereby the net profit before tax is adjusted for the effects of transactions of a n

- Cash and Cash Equivalent

Cash and Cash Equivalent for the purpose of cash flow statement comprise cash in hand and cash at bank including fixed deposit

- Inventories Inventories are valued at the lower of cost and net realisable value except scrap and by products which are valued at Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the esti

- Earnings Per Share(EPS)

Basic and diluted EPS is computed by dividing the net profit attributable to equity shareholders for the year by the weighted average

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

**[400600] Notes - Property, plant and equipment****Disclosure of additional information about property plant and equipment [Table]**

..(1)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down method	Written down method	Written down method	Written down method
Useful lives or depreciation rates, property, plant and equipment	AS PER SCHEDULE II OF COMPANIES ACT 2013	AS PER SCHEDULE II OF COMPANIES ACT 2013	AS PER SCHEDULE II OF COMPANIES ACT 2013	AS PER SCHEDULE II OF COMPANIES ACT 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Written down method	Written down method		
Useful lives or depreciation rates, property, plant and equipment	AS PER SCHEDULE II OF COMPANIES ACT 2013	AS PER SCHEDULE II OF COMPANIES ACT 2013		
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	Written down method	Written down method
Useful lives or depreciation rates, property, plant and equipment	AS PER SCHEDULE II OF COMPANIES ACT 2013	AS PER SCHEDULE II OF COMPANIES ACT 2013
Whether property, plant and equipment are stated at revalued amount	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
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	133.04	503.06		133.04
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,113.38	-1,217.47		
Total Depreciation property plant and equipment	-1,113.38	-1,217.47		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	83.15	712.53		83.15
Total disposals and retirements, property, plant and equipment	83.15	712.53		83.15
Total increase (decrease) in property, plant and equipment	-1,063.49	-1,426.94		49.89
Property, plant and equipment at end of period	1,488.77	2,552.26	3,979.2	11,116.49

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

..(2)

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

Classes of property, plant and equipment [Axis]	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]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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	503.06			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,113.38	1,217.47
Total Depreciation property plant and equipment			1,113.38	1,217.47
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	712.53		0	0
Total disposals and retirements, property, plant and equipment	712.53		0	0
Total increase (decrease) in property, plant and equipment	-209.47		1,113.38	1,217.47
Property, plant and equipment at end of period	11,066.6	11,276.07	9,627.72	8,514.34

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned 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]			
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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		18.64	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-332.9	-332.51	
Total Depreciation property plant and equipment		-332.9	-332.51	
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		-314.26	-332.51	
Property, plant and equipment at end of period	7,296.87	873.28	1,187.54	1,520.05

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

..(4)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
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	18.64	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				332.9
Total Depreciation property plant and equipment				332.9
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	18.64	0		332.9
Property, plant and equipment at end of period	1,768.64	1,750	1,750	895.36

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

..(5)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Office equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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			114.4	100
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	332.51		-31.93	-138.97
Total Depreciation property plant and equipment	332.51		-31.93	-138.97
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		83.15	387.36
Total disposals and retirements, property, plant and equipment	0		83.15	387.36
Total increase (decrease) in property, plant and equipment	332.51		-0.68	-426.33
Property, plant and equipment at end of period	562.46	229.95	101.82	102.5

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

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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		114.4	100	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		83.15	387.36	
Total disposals and retirements, property, plant and equipment		83.15	387.36	
Total increase (decrease) in property, plant and equipment		31.25	-287.36	
Property, plant and equipment at end of period	528.83	4,309.59	4,278.34	4,565.7

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

..(7)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
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	31.93	138.97		-748.55
Total Depreciation property plant and equipment	31.93	138.97		-748.55
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	31.93	138.97		-748.55
Property, plant and equipment at end of period	4,207.77	4,175.84	4,036.87	513.67

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

..(8)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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	403.06		0	403.06
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-745.99			
Total Depreciation property plant and equipment	-745.99			
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	-342.93		0	403.06
Property, plant and equipment at end of period	1,262.22	1,605.15	4,007.63	4,007.63

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

..(9)

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

Classes of property, plant and equipment [Axis]	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]	
	31/03/2023		01/04/2024 to 31/03/2025	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		748.55	745.99	
Total Depreciation property plant and equipment		748.55	745.99	
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		748.55	745.99	
Property, plant and equipment at end of period	3,604.57	3,493.96	2,745.41	1,999.42

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	325.17		0
Total disposals and retirements, property, plant and equipment	0	325.17		0
Total increase (decrease) in property, plant and equipment	0	-325.17		0
Property, plant and equipment at end of period	0	0	325.17	1,030.63

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	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	0
Total Depreciation property plant and equipment			0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	325.17		0	0
Total disposals and retirements, property, plant and equipment	325.17		0	0
Total increase (decrease) in property, plant and equipment	-325.17		0	0
Property, plant and equipment at end of period	1,030.63	1,355.8	1,030.63	1,030.63

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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		Air conditioner	Air Conditioner	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	325.17	
Total disposals and retirements, property, plant and equipment		0	325.17	
Total increase (decrease) in property, plant and equipment		0	-325.17	
Property, plant and equipment at end of period	1,030.63	0	0	325.17

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

..(13)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
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	Air conditioner	Air Conditioner		Air conditioner
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	325.17		0
Total disposals and retirements, property, plant and equipment	0	325.17		0
Total increase (decrease) in property, plant and equipment	0	-325.17		0
Property, plant and equipment at end of period	1,030.63	1,030.63	1,355.8	1,030.63

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

..(14)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	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	Air Conditioner	
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
Total Depreciation property plant and equipment		0
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		0
Property, plant and equipment at end of period	1,030.63	1,030.63

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of property, plant and equipment [TextBlock]	Textual information (9) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

## Textual information (9)

## Disclosure of property, plant and equipment [Text Block]

Note - 2 :  
Property  
Plant &  
Equipment

Fixed Assets	Gross Block	Accumulated Depreciation	Net Block						
Balance as at 31st March 2024	Additions	Disposals/Retirement	Balance as at 31st March 2025	Balance as at 31st March 2024	Depreciation charge for the year	Accumulated Depreciation on assets sold/retired	Balance as at 31st March 2025	Balance as at 31st March 2025	
Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundreds	Rs. in Hundred
<b>Tangible Assets</b>									
Air conditioner	1,030.63			1,030.63	1,030.63		-		1,030.63
Furniture & Fittings	1,750.00	18.64	-	1,768.64	562.46	332.90	-		895.36
Computers	2,345.76		-	2,345.76	1,919.09	222.20	-		2,141.29
Office equipment	4,278.34	114.40	83.15	4,309.59	4,175.84	31.93	-		4,207.77
Laptops	1,661.87	-		1,661.87	826.31	526.32			1,352.63
<b>Total</b>	<b>11,066.60</b>	<b>133.04</b>	<b>83.15</b>	<b>11,116.49</b>	<b>8,514.33</b>	<b>1,113.35</b>	<b>-</b>		<b>9,627.68</b>
Previous Year	11,276.07	365.76	712.53	10,929.30	7,296.87	1,167.29	-		8,464.16

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

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

<b>Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]</b>	<b>Carrying amount [Member]</b>	
	<b>31/03/2025</b>	<b>31/03/2024</b>
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	<b>31/03/2025</b>	<b>31/03/2024</b>
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

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

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	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]		
Other intangible assets at end of period	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	1,27,464.22	2,25,851.06
Financial liabilities, at fair value	1,27,464.22	2,25,851.06

**Disclosure of financial assets [Table]**

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10,08,014.5	10,96,295.46	50,795.65	1,45,507.45
Financial assets, at fair value	10,08,014.5	10,96,295.46	50,795.65	1,45,507.45
Description of other financial assets at amortised cost class				

**Disclosure of financial assets [Table]**

..(2)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	9,57,218.85	9,50,788.01	8,28,173.84	8,41,467.38
Financial assets, at fair value	9,57,218.85	9,50,788.01	8,28,173.84	8,41,467.38
Description of other financial assets at amortised cost class			Non-Current Loans & Advances	Non-Current Loans & Advances

**Disclosure of financial assets [Table]**

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]		Other financial assets at amortised cost class 3 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	55,000	80,000	74,045.01	29,320.63
Financial assets, at fair value	55,000	80,000	74,045.01	29,320.63
Description of other financial assets at amortised cost class	Security Deposit	Security Deposit	Current Loans & Advances	Current Loans & Advances

**Disclosure of financial assets [Table]**

..(4)

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Financial assets, at fair value	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Description of other financial assets at fair value class				

## Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Financial assets, at fair value	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Description of other financial assets at fair value class				

## Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Financial assets, at fair value	5,59,356.87	3,55,931.73	5,59,356.87	3,55,931.73
Description of other financial assets at fair value class			Investments	Investments

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

	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]	Textual information (10) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (10)

### Disclosure of financial instruments [Text Block]

#### Financial Risk Management Objective & Policies

This section gives an overview of the significance of financial instruments for the Company and provides additional information on th

#### I. Financial Instruments by Category

Particulars
31/03/2024
<b>FINANCIAL ASSETS</b>
At Amortized Cost
Non-Current Loans & Advances
Others – Security Deposit
Trade Receivables
Current Loans & Advances
<b>TOTAL</b>

The management has assessed that the fair value of current and non-current loan and advances, other non-current asset, trade receivables approximat

The fair value of Investments are based on the amount at which the instrument could be exchanged in a current transaction between willing parties, c

- The fair values of the quoted equity shares are based on price quotations at the reporting date.
- Investment in Subsidiary and Associate Companies are carried at cost.
- The fair values of the unquoted debentures, mutual fund and equity shares have been estimated using Net Asset Value (NAV) as at reporting dat

The valuation of unquoted equity shares requires management to make certain assumptions about the Model Inputs, including forecast of cash flows

The significant unobservable inputs used in the fair value measurement categorized within Level 3 of the fair value hierarchy together with a quantitat

Description of significant unobservable inputs to valuation:

Particulars	31/03/2024		31/03/2023		Valuation Technique	Significant Unobservable inputs	Sensitivity
	Fair Value	Amortized Cost	Fair Value	Amortized Cost			
Amortized Cost							
Investment in Rupee Co-op Bank - Shares*	NIL	NIL	2,81,250			NIL	Information from

\* During the year value of shares in Investment were written off considering the nature of litigation RBI Cancelled the banking License and Registr

#### Fair Value Hierarchy

The different levels have been defined below:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirec

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

#### Quantitative disclosures fair value measurement hierarchy for assets

As at 31st March 2024 :	Fair value measurement using			
	Total	Level 1	Level 2	Level 3
Particulars				

Asset measured at fair value:				
Investment at fair value through OCI				
Investment in quoted equity shares	NIL	NIL	NIL	NIL
Investment in unquoted equity shares	1,23,08,400	NIL	1,23,08,400	NIL
Investment in Gold	2,32,84,773	2,32,84,773	NIL	NIL
Investment in RupeeCo-op bank	NIL	NIL	NIL	NIL

During the year Company invested in Unquoted Shares of Subsidiary, Associates and Joint Venture as well.

As at 31st March 2023 :		Fair value measurement using			
Particulars	Total	Level 1	Level 2	Level 3	
Asset measured at fair value:					
Investment at fair value through OCI					
Investment in quoted equity shares	6,900	6,900	NIL	NIL	
Investment in unquoted equity shares	NIL	NIL	NIL	NIL	
Investment in Rupee Co-op bank	NIL	NIL	NIL	NIL	

There have been no transfers between Level 1 and Level 2 during the period.

**[400400] Notes - Non-current investments****Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1		3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment property	Investment property	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	4,43,258.19	4,43,258.19	1,16,510.93	1,14,602.47
Name of body corporate in whom investment has been made	Investment in Flats / Bungalow	Investment in Flats / Bungalow	Ferry Automotives Pvt. Ltd.	Ferry Automotives Pvt. Ltd.
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity			I) Investment in Associates	I) Investment in Associates
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 5,000	[shares] 5,000

**Details of non-current investments [Table]**

..(2)

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

Classification of non-current investments [Axis]	4		5	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED	UNQUOTED	UNQUOTED
Non-current investments	4,775	4,850	4,36,272.88	2,32,847.73
Name of body corporate in whom investment has been made	Hemonc Pharma Pvt. Ltd.	Hemonc Pharma Pvt. Ltd.	Investment in Gold	Investment in Gold
Details of whether such body corporate is subsidiary, associate, joint venture or controlled special purpose entity	III) Investment in Joint Venture	III) Investment in Joint Venture		
Number of shares of non-current investment made in body corporate	[shares] 50,000	[shares] 50,000	[shares] 0	[shares] 0

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

	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (11) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	10,00,817	7,95,558.39
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (11)

## Disclosure of notes on non-current investments explanatory [Text Block]

Note 3 : INVESTMENTS	Face Value	Number	Rs. in Hundreds	
			As at 31st March 2025	As at 31st March 2024
Non Current Investments				
A) Investment in Immovable Properties				
Investment in Flats / Bunglow			443,203.74	443,203.74
			443,203.74	443,203.74
B) Unquoted Equiy shares				
I) Investment in Associates				
Ferry Automotives Pvt. Ltd.	10	5,000	114,602.47	116,250.00
@ Rs 2325/- each fully paid up				
Add: Profit /(Loss) for the year			1,908.46	-1,647.53
			116,510.93	114,602.47
II) Investment in Subsidiary				
Microcure Biotech Pvt. Ltd.	10	20,000	1,834.00	1,834.00
@ Rs 9.17 each fully paid up				
Add: Profit /(Loss) for the year				
			1,834.00	1,834.00
III) Investment in Joint Venture				
Hemonc Pharma Pvt. Ltd.	10	50,000	4,850.00	5,000.00
@ Rs 10/- each fully paid up				
Add: Profit /(Loss) for the year			-75.00	-150.00
			4,775.00	4,850.00
IV) Other Investments				
11,250 shares of Rupee Co-op. Bank Ltd		-	-	-
			-	-
C) Quoted Equity Shares				
Pincon Spirit Limited		-	-	-
			-	-
Aggregate value of quoted investments			-	-
Aggregate value of unquoted investments			123,119.93	121,286.47
Fair Market Value of Quoted Shares			-	
Other Investment				
Investment in Gold			330,063.20	209,376.96
			330,063.20	209,376.96

TOTAL		896,386.87	773,867.17
Fair Market Value of Gold	4746.74	436,272.87	232,847.73
Changes in FMV of Gold		106,209.67	23,470.77
Changes in FMV of Shares			3,193.64
Total Investment.		1,002,596.55	797,337.94

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	20,856.6	-5,42,843.02
Net cash flows from (used in) operating activities	20,856.6	-5,42,843.02
Net cash flows from (used in) investing activities, continuing operations	-25,087.68	-2,23,250.3
Net cash flows from (used in) investing activities	-25,087.68	-2,23,250.3
Net cash flows from (used in) financing activities, continuing operations	0	5,00,760
Net cash flows from (used in) financing activities	0	5,00,760

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				EQUITY SHARES
Number of shares authorised	[shares] 10,00,00,000	[shares] 10,00,00,000		[shares] 10,00,00,000
Value of shares authorised	10,00,000	10,00,000		10,00,000
Number of shares issued	[shares] 4,80,50,000	[shares] 4,80,50,000		[shares] 4,80,50,000
Value of shares issued	4,80,500	4,80,500		4,80,500
Number of shares subscribed and fully paid	[shares] 4,80,50,000	[shares] 4,80,50,000		[shares] 4,80,50,000
Value of shares subscribed and fully paid	4,80,500	4,80,500		4,80,500
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] 4,80,50,000	[shares] 4,80,50,000		[shares] 4,80,50,000
Total value of shares subscribed	4,80,500	4,80,500		4,80,500
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,80,50,000	[shares] 4,80,50,000		[shares] 4,80,50,000
Value of shares called	4,80,500	4,80,500		4,80,500
Value of shares paid-up	4,80,500	4,80,500		4,80,500
Par value per share				[INR/shares] 1
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period				[shares] 4,80,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	4,80,500	4,80,500	4,80,500	4,80,500
Rights preferences and restrictions attaching to class of share capital				Textual information (12) [See below]
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				[shares] 0
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
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				EQUITY SHARES

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	EQUITY SHARES	
Number of shares authorised	[shares] 10,00,00,000	
Value of shares authorised	10,00,000	
Number of shares issued	[shares] 4,80,50,000	
Value of shares issued	4,80,500	
Number of shares subscribed and fully paid	[shares] 4,80,50,000	
Value of shares subscribed and fully paid	4,80,500	
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] 4,80,50,000	
Total value of shares subscribed	4,80,500	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 4,80,50,000	
Value of shares called	4,80,500	
Value of shares paid-up	4,80,500	
Par value per share	[INR/shares] 1	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 4,80,50,000	[shares] 4,80,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	

Amount of other issues during period		0	
Amount of shares issued under employee stock option plan		0	
Amount of other issue arising out of conversion of securities during period		0	
Total aggregate amount of increase in equity share capital during period		0	
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back		0	
Other decrease in amount of shares		0	
Total decrease in equity share capital during period		0	
Total increase (decrease) in share capital		0	
Equity share capital at end of period		4,80,500	4,80,500
Rights preferences and restrictions attaching to class of share capital	Textual information (13) [See below]		
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company		[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	
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	
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	EQUITY SHARES		

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	EQUITY SHARES	EQUITY SHARES	Equity share	Equity share
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARES	EQUITY SHARES	Equity share	Equity share
Name of shareholder			Bhavishya Ecommerce Private Limited	Bhavishya Ecommerce Private Limited
CIN of shareholder			U72100WB2010PTC153636	U72100WB2010PTC153636
Permanent account number of shareholder			AAECB3190M	AAECB3190M
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 17,06,401	[shares] 84,95,770
Percentage of shareholding in company			3.55%	17.68%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity share	Equity share
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Equity share	Equity share
Name of shareholder	Manisha Khemka	Manisha Khemka
Permanent account number of shareholder	BYRPK8599L	BYRPK8599L
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1	[shares] 25,50,001
Percentage of shareholding in company	0.00%	5.31%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (14) [See below]	Textual information (15) [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 (12)****Rights preferences and restrictions attaching to class of share capital**

The Rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof are contained in the Memorandum and Articles of Association of the Company. The principle rights are as follows : Equity Shares of Rs. 1/- each The Company has only one class of share capital namely Equity shares having a face value of Rs. 1/- per share. a. In respect of every Equity Share (whether fully paid or partly paid), voting right shall be in the same proportion as the capital paid up on such Equity Share bears to the total paid up Equity capital of the Company During the year ended 31st March 2025, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (31st March 2023 Rs. Nil) b. In the event of liquidation, the shareholders of Equity Shares are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholdings.

**Textual information (13)****Rights preferences and restrictions attaching to class of share capital**

The Rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof are contained in the Memorandum and Articles of Association of the Company. The principle rights are as follows : Equity Shares of Rs. 1/- each The Company has only one class of share capital namely Equity shares having a face value of Rs. 1/- per share. a. In respect of every Equity Share (whether fully paid or partly paid), voting right shall be in the same proportion as the capital paid up on such Equity Share bears to the total paid up Equity capital of the Company During the year ended 31st March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (31st March 2023 Rs. Nil) b. In the event of liquidation, the shareholders of Equity Shares are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholdings. The Rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof are contained in the Memorandum and Articles of Association of the Company. The principle rights are as follows : Equity Shares of Rs. 1/- each The Company has only one class of share capital namely Equity shares having a face value of Rs. 1/- per share. a. In respect of every Equity Share (whether fully paid or partly paid), voting right shall be in the same proportion as the capital paid up on such Equity Share bears to the total paid up Equity capital of the Company During the year ended 31st March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs. Nil (31st March 2023 Rs. Nil) b. In the event of liquidation, the shareholders of Equity Shares are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholdings.

## Textual information (14)

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

Note - 11 : Equity Share capital

Share Capital

Authorised

100000000 Eq Shares of Re.1 each/-

Issued, Subscribed & fully Paid up

4,80,50,000 Equity Shares of Rs. 1 each fully paid up

Total

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars

Shares outstanding at the beginning of the year

Add: Shares issued during the year

Add: on account of split

Less : Forfeited shares re-issued during the year

Less : Shares bought back during the year

Shares outstanding at the end of the year

b. Details of shareholders holding more than 5%

Name of Shareholder holding more than 5%

No. of Shares held

Bhavishya Ecommerce Pvt Ltd

ManishaKhemka

c. Details of Promoters holding

Name of Promoters holding

No. of Shares held

Prakash Rikhabchand Solanki

Upasna Prakash Solanki

Dinesh Rikhabchand Solanki

Jayshree Prakash Solanki

Suraj Prakash Solanki

Lalit Rikhabchand Solanki

Jitesh Rikhabchand Solanki

Mamta Dinesh Solanki

Rikhabchandji K. Solanki

Solanki Sumitra Lalit

The Rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof :

Equity Shares of Rs. 1/- each The Company has only one class of share capital namely Equity shares having a face value of Rs. 1/- |

- a. In respect of every Equity Share (whether fully paid or partly paid), voting right shall be in the same proportion as the capital paid up.
- During the year ended 31st March 2025, the amount of per share dividend recognized as distributions to equity shareholders was Rs
- b. In the event of liquidation, the shareholders of Equity Shares are eligible to receive the remaining assets of the Company after distribution of the assets.

## Textual information (15)

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

Note - 12 : Equity Share capital

Share Capital

Authorised

100000000 Eq Shares of Re.1 each/-

Issued, Subscribed & fully Paid up

4,80,50,000 Equity Shares of Rs. 1 each fully paid up

Total

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Particulars

Shares outstanding at the beginning of the year

Add: Shares issued during the year

Add: on account of split

Less : Forfeited shares re-issued during the year

Less : Shares bought back during the year

Shares outstanding at the end of the year

b. Details of shareholders holding more than 5%

Name of Shareholder holding more than 5%

Bhavishya Ecommerce Pvt Ltd

ManishaKhemka

The Rights, powers and preferences relating to each class of share capital and the qualifications, limitations and restrictions thereof :

Equity Shares of Rs. 1/- each The Company has only one class of share capital namely Equity shares having a face value of Rs. 1/-

a. In respect of every Equity Share (whether fully paid or partly paid), voting right shall be in the same proportion as the capital paid up

During the year ended 31st March 2024, the amount of per share dividend recognized as distributions to equity shareholders was Rs

b. In the event of liquidation, the shareholders of Equity Shares are eligible to receive the remaining assets of the Company after dist

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

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	60,845.84	1,66,455.22	60,845.84	(A) 1,66,455.22

**Footnotes**

(A)

Prakash Solanki - Loans	1,49,52,433
AI Risha Recruitment Pvt. Ltd.	16,93,089

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (16) [See below]	Textual information (17) [See below]

**Textual information (16)****Disclosure of notes on borrowings explanatory [Text Block]**

Other Current Liabilities	As at 31st March 2025	As at 31st March 2024
Unsecured Loan		
Prakash Solanki - Loans		60,845.84
AI Risha Recruitment Pvt. Ltd.		149,524.33
	60,845.84	166,455.22
Total	60,845.84	166,455.22

## Textual information (17)

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

Other Current Liabilities	As at 31st March 2024	As at 31st March 2023
Rupees	Rupees	
Secured Loan		
Overdraft Facility from ICICI Bank Ltd. (Secured by Fixed Deposit)	-	1,36,07,702
Usecured Loan		
Prakash Solanki - Loans		1,49,52,43
AI Risha Recruitment Pvt. Ltd.		16,93,08
	1,66,45,522	2,49,95,815
Total	1,66,45,522	3,86,03,517

## [612700] Notes - Income taxes

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

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary difference, unused tax losses and unused tax credits [Member]		Temporary differences [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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			257.81	257.81
Net deferred tax liability (assets)			-257.81	-257.81
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	-257.81	0	-257.81
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	-257.81	0	-257.81
Total increase (decrease) in deferred tax liability (assets)	0	-257.81	0	-257.81
Deferred tax liability (assets) at end of period			-257.81	-257.81
Description of other temporary differences				

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]	Other temporary differences [Member]		
		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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		257.81	257.81	
Net deferred tax liability (assets)	0	-257.81	-257.81	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	-257.81	
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	-257.81	
Total increase (decrease) in deferred tax liability (assets)		0	-257.81	
Deferred tax liability (assets) at end of period	0	-257.81	-257.81	0
Description of other temporary differences				

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	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	257.81	257.81	
Net deferred tax liability (assets)	-257.81	-257.81	0
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income)			
Deferred tax expense (income) recognised in profit or loss	0	-257.81	
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	-257.81	
Total increase (decrease) in deferred tax liability (assets)	0	-257.81	
Deferred tax liability (assets) at end of period	-257.81	-257.81	0
Description of other temporary differences	other	other	

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	27,755.16	16,060.19
Adjustments for current tax of prior periods	-3,968.71	0
Total current tax expense (income) and adjustments for current tax of prior periods	23,786.45	16,060.19
Total tax expense (income)	23,786.45	16,060.19
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Deferred tax expense (income) recognised in profit or loss	0	-257.81
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	-257.81
Total increase (decrease) in deferred tax liability (assets)	0	-257.81
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	23,786.45	16,060.19
Total tax expense (income)	23,786.45	16,060.19

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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****Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	18,279.91	34,474.7
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	provision	provision
Other current liabilities, others	18,279.91	34,474.7

**Other non-current assets, others [Table]**

..(1)

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

Other non-current assets, others [Axis]	1			
	01/04/2024 to 31/03/2025		01/04/2023 to 31/03/2024	
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	55,000		80,000	
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	Earnest Deposit	Money	Earnest Deposit	Money
Other non-current assets, others	55,000		80,000	

## Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Intercorporate deposits [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Secured considered good [Member]	
Classification of loans [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	8,28,173.84	8,41,467.38	2,550	3,000
Allowance for bad and doubtful loans	0	0	0	0
<b>Total loans</b>	<b>8,28,173.84</b>	<b>8,41,467.38</b>	<b>2,550</b>	<b>3,000</b>
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
<b>Total loans due by directors, other officers or others</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans value be received [Member]		Other loans, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2025	31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	46,295.66	26,320.63	25,199.35	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	46,295.66	26,320.63	25,199.35	0
Nature of other loans			Interest Accured on FDR	Interest Accured on FDR
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
	Unsecured considered good [Member]	
	31/03/2025	31/03/2024
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
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	50,795.65	1,45,507.45
Allowance for bad and doubtful debts	0	0
Total trade receivables	50,795.65	1,45,507.45
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
Total trade receivables due by directors, other officers or others	0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

**Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2025	31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	51,456.87	65,963.23	1,844.23	1,844.23
Mode of valuation			lower of cost and net realisable	lower of cost and net realisable

**Classification of inventories [Table]**

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	49,612.64	64,119
Mode of valuation	lower of cost and net realisable	lower of cost and net realisable

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

	31/03/2025	31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Total other non-current assets	55,000	80,000
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	3,25,000	3,25,000
Other balances with banks	3,345.84	7,285.05
Total balance with banks	3,28,345.84	3,32,285.05
Cash on hand	4,043.84	4,335.71
Total cash and cash equivalents	3,32,389.68	3,36,620.76
Total cash and bank balances	3,32,389.68	3,36,620.76
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	0	0
Total other current assets	0	0
Total other non-current financial liabilities	0	0
Total other non-current liabilities	0	0
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Total other current financial liabilities	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	18,279.91	34,474.7

**[401200] Notes - Additional disclosures on balance sheet**

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Claims against company not acknowledged as debt	0	0	
Total contingent liabilities	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of shareholding pattern of promoters and public [Abstract]			
Number of shareholders promoters		[pure] 15	
Number of shareholders public		[pure] 27,480	
Total number of shareholders promoters and public		[pure] 27,495	
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	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	22,34,398.27	20,42,115.37	
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	46,403.62	3,92,712.04
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

### [611800] Notes - Revenue

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of revenue [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]

### Textual information (18)

#### Disclosure of revenue [Text Block]

- Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. The Company's income from operation is accounted for on accrual basis. Revenue from sales of Gold and Diamonds is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for a price significant risks & rewards of ownership are transferred to the customers and no effective ownership is retained. Interest is recognized using the time-proportion method, based on rates implicit in the transaction. Dividend income is recognised when the Company right to receive dividend is established by the reporting date and no significant uncertainty as to collectability exists

Note - 17 : Revenue from operations				
Revenue from operations	For the year ended 31 March 2025	For the year ended 31 March 2024		
Rs. in Hundreds	Rs. in Hundreds			
Sale of Gold and Diamond Studded jewellery	20,909	105,611		
Consultancy fee			105,000	150,000
<b>Total</b>	<b>125,909</b>	<b>255,611</b>		

## Textual information (19)

### Disclosure of revenue [Text Block]

#### • Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. The Company's income from operation is accounted for on accrual basis. Revenue from sales of Gold and Diamonds is recognized on delivery of the products, when all significant contractual obligations have been satisfied, the property in the goods is transferred for a price significant risks & rewards of ownership are transferred to the customers and no effective ownership is retained. Interest is recognized using the time-proportion method, based on rates implicit in the transaction. Dividend income is recognised when the Company right to receive dividend is established by the reporting date and no significant uncertainty as to collectability exists

#### Note - 17 : Revenue from operations

Revenue from operations	For the year ended 31 March 2024	For the year ended 31 March 2023	
Rupees	Rupees		
Sale of Gold and Diamond Studded jewellery	1,05,61,100	5,57,22,345	
Consultancy fee			1,50,00,000
Total	2,55,61,100	5,57,22,345	

### [612400] Notes - Service concession arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

## Textual information (20)

## Disclosure of employee benefits [Text Block]

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

Note - 20 : Employee benefits expense			
Employee Benefits Expense	For the year ended 31 March 2025	For the year ended 31 March 2024	
Rs. in Hundreds	Rs. in Hundreds		
(a) Salaries and incentives		5,748.97	18,239.00
(b) Director Remuneration		10,699.36	7,800.00
(b) Staff Welfare expenses		287.15	231.27
<b>Total</b>	<b>16,735.48</b>	<b>26,270.27</b>	

## Textual information (21)

## Disclosure of employee benefits [Text Block]

- Employee Benefits

The retirement benefits, Gratuity and Leave encashment benefits will be debited as and when paid.

Note - 21 : Employee benefits expense			
Employee Benefits Expense	For the year ended 31 March 2024	For the year ended 31 March 2023	
Rupees	Rupees		
(a) Salaries and incentives			18,23,900
(b) Director Remuneration			7,80,000
(b) Staff Welfare expenses			23,127
<b>Total</b>	<b>26,27,027</b>	<b>24,27,200</b>	

## [612800] Notes - Borrowing costs

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

**[612200] Notes - Leases**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

**[613100] Notes - Effects of changes in foreign exchange rates**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
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 Hundreds of INR

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	20,908.63	1,05,611
Revenue from sale of services	1,05,000	1,50,000
Other operating revenues	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	1,25,908.63	2,55,611
Total revenue from operations	1,25,908.63	2,55,611
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	27,999.28	6,767.13
Total interest income on current investments	27,999.28	6,767.13
Interest income on non-current investments [Abstract]		
Interest on non-current intercorporate deposits	45,712.09	1,00,349.31
Total interest income on non-current investments	45,712.09	1,00,349.31
Total interest income	73,711.37	1,07,116.44
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current equity securities	0	0
Total dividend income current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of non-current investments	465.91	1,993.09
Total net gain/loss on sale of investments	465.91	1,993.09
Other non-operating income [Abstract]		
Interest on income tax refund	347.93	0
Miscellaneous other non-operating income	104.42	0.07
Total other non-operating income	452.35	0.07
Total other income	74,629.63	1,09,109.6
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense current loans [Abstract]		
Interest expense current loans, banks	6,776.79	21,336.22
Total interest expense current loans	6,776.79	21,336.22
Other interest charges	45.37	236.99
Total interest expense	6,822.16	21,573.21
Other borrowing costs	2,601.72	4,109.8
Total finance costs	9,423.88	25,683.01
Employee benefit expense [Abstract]		
Salaries and wages	5,748.97	18,239
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	10,699.36	7,800
Total remuneration to directors	10,699.36	7,800
Total managerial remuneration	10,699.36	7,800
Staff welfare expense	287.15	231.27

Total employee benefit expense	16,735.48	26,270.27
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,113.35	1,217.46
Total depreciation, depletion and amortisation expense	1,113.35	1,217.46
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	5,349.96	10,035
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	45.95
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	0	0
Total rates and taxes excluding taxes on income	0	0
Subscriptions membership fees	111	30
Electricity expenses	299.98	520.3
Telephone postage	219.76	150.45
Printing stationery	86.3	47.5
Travelling conveyance	478.82	154.36
Legal professional charges	29,315.81	37,645.91
Directors sitting fees	0	0
Registration filing fees	5,607.17	715.03
Custodial fees	0	0
Advertising promotional expenses	781.77	1,052.84
Commission paid other selling agents	0	1,000
Cost repairs maintenance other assets	64.2	0
Provision for cost of restoration	0	0
Cost technical services	0	0
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets investments	0	3,262.64
Total impairment loss on financial assets	0	3,262.64
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	712.53
Impairment loss on non-financial assets, others	0	0
Total impairment loss on non-financial assets	0	712.53
Net provisions charged [Abstract]		
Other provisions created	0	0
Total net provisions charged	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	48.16	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	1,350	1,365
Payment for reimbursement of expenses	0	0
Total payments to auditor	1,350	1,365
CSR expenditure	0	0
Miscellaneous expenses	5,442.58	1,06,684.45
Total other expenses	49,155.51	1,63,421.96
Current tax [Abstract]		
Current tax pertaining to previous years	-3,968.71	0
Current tax pertaining to current year	27,755.16	16,060.19
Total current tax	23,786.45	16,060.19

**[613200] Notes - Cash flow statement**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>31/03/2023</b>
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	3,32,389.68	3,36,620.76	6,01,954.08
Cash and cash equivalents	3,32,389.68	3,36,620.76	
Income taxes paid (refund), classified as operating activities	0	0	
Total income taxes paid (refund)	0	0	

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Additional information on profit and loss account explanatory [TextBlock]		
Share of profit (loss) of associates accounted for using equity method	1,908.46	-1,647.53
Share of profit (loss) of joint ventures accounted for using equity method	-75	-150
Total share of profit (loss) of associates and joint ventures accounted for using equity method	1,833.46	-1,797.53
Changes in inventories of finished goods	14,506.36	39,849.65
Changes in inventories of work-in-progress	0	0
Changes in inventories of stock-in-trade	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	14,506.36	39,849.65
Domestic sale manufactured goods	20,908.63	1,05,611
Total domestic turnover goods, gross	20,908.63	1,05,611
Total revenue from sale of products	20,908.63	1,05,611
Domestic revenue services	1,05,000	1,50,000
Total revenue from sale of services	1,05,000	1,50,000
Gross value of transaction with related parties	46,403.62	3,92,712.04
Bad debts of related parties	0	0

**[611200] Notes - Fair value measurement****Disclosure of fair value measurement of assets [Table]**

..(1)

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

Measurement [Axis]	At fair value [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	69	1,23,084
Description of valuation techniques used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0	-69		
Purchases, fair value measurement, assets				0
Total increase (decrease) in fair value measurement, assets	0	-69		0
Assets at end of period	0	0	69	1,23,084
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				

## Disclosure of fair value measurement of assets [Table]

..(2)

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

Measurement [Axis]	At fair value [Member]			
	Other equity securities [Member]		Other assets [Member]	
	Level 2 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,23,084	0	4,36,272.87	2,32,847.73
Description of valuation techniques used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	1,23,084		2,03,425.14	2,32,847.73
Total increase (decrease) in fair value measurement, assets	1,23,084		2,03,425.14	2,32,847.73
Assets at end of period	1,23,084	0	4,36,272.87	2,32,847.73
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				

## Disclosure of fair value measurement of assets [Table]

..(3)

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

Measurement [Axis]	At fair value [Member]			
	Other assets [Member]	Other assets 1 [Member]		
	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	4,36,272.87	2,32,847.73	0
Description of valuation techniques used in fair value measurement, assets				
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		2,03,425.14	2,32,847.73	
Total increase (decrease) in fair value measurement, assets		2,03,425.14	2,32,847.73	
Assets at end of period	0	4,36,272.87	2,32,847.73	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets				
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets				

## Disclosure of fair value measurement of assets [Table]

..(4)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
Classes of assets [Axis]	Other equity securities [Member]			
Levels of fair value hierarchy [Axis]	Level 1 of fair value hierarchy [Member]			Level 2 of fair value hierarchy [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	0	69	1,23,084
Description of valuation techniques used in fair value measurement, assets	quoted prices (unadjusted) in active markets for identical assets or liabilities	quoted prices (unadjusted) in active markets for identical assets or liabilities		inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices)
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets	0	-69		
Purchases, fair value measurement, assets				0
Total increase (decrease) in fair value measurement, assets	0	-69		0
Assets at end of period	0	0	69	1,23,084
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	-		-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-		-

## Disclosure of fair value measurement of assets [Table]

..(5)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
	Other equity securities [Member]		Other assets [Member]	
	Level 2 of fair value hierarchy [Member]		Level 1 of fair value hierarchy [Member]	
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	1,23,084	0	4,36,272.87	2,32,847.73
Description of valuation techniques used in fair value measurement, assets	inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices)			
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets	1,23,084		2,03,425.14	2,32,847.73
Total increase (decrease) in fair value measurement, assets	1,23,084		2,03,425.14	2,32,847.73
Assets at end of period	1,23,084	0	4,36,272.87	2,32,847.73
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-			
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-			

## Disclosure of fair value measurement of assets [Table]

..(6)

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

Measurement [Axis]	Non-recurring fair value measurement [Member]			
	Other assets [Member]	Other assets 1 [Member]		
	Level 1 of fair value hierarchy [Member]	Level 1 of fair value hierarchy [Member]		
Classes of assets [Axis]				
Levels of fair value hierarchy [Axis]				
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of fair value measurement of assets [Abstract]				
Disclosure of fair value measurement of assets [Line items]				
Assets	0	4,36,272.87	2,32,847.73	0
Description of valuation techniques used in fair value measurement, assets	quoted prices (unadjusted) in active markets for identical assets or liabilities			
Reconciliation of changes in fair value measurement, assets [Abstract]				
Changes in fair value measurement, assets [Abstract]				
Purchases, fair value measurement, assets		2,03,425.14	2,32,847.73	
Total increase (decrease) in fair value measurement, assets		2,03,425.14	2,32,847.73	
Assets at end of period	0	4,36,272.87	2,32,847.73	0
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	-	-	-	-
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	-	-	-	-

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of fair value measurement [TextBlock]		Textual information (22) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	Yes	Yes
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 (22)

### Disclosure of fair value measurement [Text Block]

#### Fair Value Hierarchy

The different levels have been defined below:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities

Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirec

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs)

#### Quantitative disclosures fair value measurement hierarchy for assets

As at 31st March 2024 :	Fair value measurement using			
Particulars	Total	Level 1	Level 2	Level 3
Asset measured at fair value:				
Investment at fair value through OCI				
Investment in quoted equity shares	NIL	NIL	NIL	NIL
Investment in unquoted equity shares	1,23,08,400	NIL	1,23,08,400	NIL
Investment in Gold	2,32,84,773	2,32,84,773	NIL	NIL
Investment in RupeeCo-op bank	NIL	NIL	NIL	NIL

During the year Company invested in Unquoted Shares of Subsidiary, Associates and Joint Venture as well.

As at 31st March 2023 :		Fair value measurement using			
Particulars	Total	Level 1	Level 2	Level 3	
Asset measured at fair value:					
Investment at fair value through OCI					
Investment in quoted equity shares	6,900	6,900	NIL	NIL	
Investment in unquoted equity shares	NIL	NIL	NIL	NIL	
Investment in Rupee Co-op bank	NIL	NIL	NIL	NIL	

There have been no transfers between Level 1 and Level 2 during the period.

### [613300] Notes - Operating segments

#### Disclosure of reportable segments [Table]

..(1)

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

Entity's reportable segments [Axis]	Reportable segments 1 [Member]		Reportable segments 2 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of reportable segments [Abstract]				
Disclosure of reportable segments [Line items]				
Nature of reportable segment	Gold Diamond and Jewellery	Gold Diamond and Jewellery	Consultancy fee related to Pharmaceuticals	Consultancy fee related to Pharmaceuticals
Revenue primary reportable segment	20,909	1,05,611	1,05,000	1,50,000
Total revenues from external customers and transactions with other reportable segments of same enterprise reportable segment	20,909	1,05,611	1,05,000	1,50,000
Profit (loss) reportable segment	-5,122	-41,424	47,129	15,649
Assets reportable segment	1,06,660	3,53,849	3,83,014	2,82,221
Liabilities reportable segment	0	0	0	2,64,190

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	Yes	Yes
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Microcure Biotech Private Limited	Microcure Biotech Private Limited
Principal place of business of subsidiary	Udaipur, rajasthan	Udaipur, rajasthan
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U24100RJ2021PTC073022	U24100RJ2021PTC073022
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA
Section under which company became subsidiary	Section 2(87)(ii)	Section 2(87)(ii)
Whether subsidiary has filed balance sheet	No	Yes
SRN of filing of balance sheet by subsidiary		N09748245
Reason if no filing has been made by subsidiary	IN PROCESS	
Whether financial year of subsidiary different from financial year of holding company	No	No
Financial year of subsidiary [Abstract]		
Start date of accounting period of subsidiary	01/04/2024	01/04/2023
End date of accounting period of subsidiary	31/03/2025	31/03/2024
Percentage of shareholding in subsidiary	100.00%	100.00%
Key information about subsidiary [Abstract]		
Reporting currency of subsidiary	INR	INR
Exchange rate as applicable for subsidiary	NA	NA
Share capital of subsidiary	2,000	2,000
Reserves and surplus of subsidiary	-842.89	-586.88
Total assets of subsidiary	1,457.11	1,613.12
Total liabilities of subsidiary	300	200
Investment of subsidiary	0	0
Turnover of subsidiary	0	0
Profit before tax of subsidiary	-256.01	-200.17
Provision for tax of subsidiary	0	0
Profit after tax of subsidiary	-256.01	-200.17
Proposed dividend of subsidiary	0	0
Name of subsidiary	Microcure Biotech Private Limited	Microcure Biotech Private Limited
Principal place of business of subsidiary	Udaipur, rajasthan	Udaipur, rajasthan
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U24100RJ2021PTC073022	U24100RJ2021PTC073022
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Latest audited balance sheet date	31/03/2025	31/03/2024
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	Hemonc Pharma Private Limited	Hemonc Pharma Private Limited
Country of incorporation of joint venture	INDIA	INDIA
CIN of joint venture	U46497MH2023PTC402102	U46497MH2023PTC402102
Number of shares held of joint venture	[shares] 50,000	[shares] 50,000
Amount of investment in joint venture	4,850	5,000
Latest audited balance sheet date	31/03/2025	31/03/2024
Whether joint venture has been considered in consolidation	Yes	Yes
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Ferry Automotive Private Limited	Ferry Automotive Private Limited
Country of incorporation of associate	INDIA	INDIA
CIN of associate entity	U77100MH2023PTC401779	U77100MH2023PTC401779
Latest audited balance sheet date	31/03/2025	31/03/2024
Whether associate has been considered in consolidation	Yes	Yes
Proportion of ownership interest in associate	33.33%	33.33%
Proportion of voting rights held in associate	33.33%	33.33%
Amount of investment in associate	1,16,250	1,16,250
Number of shares held of associate	[shares] 5,000	[shares] 5,000
Latest audited balance sheet date	31/03/2025	31/03/2024

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	Yes	Yes
Number of subsidiary companies	[pure] 1	[pure] 1
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	Yes	Yes
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	Yes	Yes
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[613400] Notes - Consolidated Financial Statements****Disclosure of details of subsidiaries [Table]**

..(1)

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

Subsidiaries [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of details of subsidiaries [Abstract]	
Disclosure of details of subsidiaries [LineItems]	
Name of subsidiary consolidated	Microcure Biotech Private Limited
Principal place of business of subsidiary consolidated	Udaipur, rajasthan
Country of incorporation or residence of subsidiary consolidated	INDIA
Date of end of reporting period of financial statements of subsidiary consolidated	31/03/2025
Description of reason why using different reporting date or period for subsidiary consolidated	NA
Proportion of ownership interest in subsidiary consolidated	100.00%
Proportion of voting power held in subsidiary consolidated	100.00%

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

..(1)

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

Entities consolidated [Axis]	1	2	3
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of additional information consolidated financial statements [Abstract]			
Disclosure of additional information consolidated financial statements [Line items]			
Name of entity consolidated	Microcure Biotech Private Limited	Ferry Automotive Private Limited	Hemonc Pharma Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Associate	Indian Joint Venture
Amount of net assets of entity consolidated	1,157.11	1,16,366.51	9,700
Net assets of entity as percentage of consolidated net assets	0.05%	5.21%	0.43%
Amount of share in profit or loss of entity consolidated	-256.01	5,417.85	-150
Share in profit or loss of entity as percentage of consolidated profit or loss	-0.29%	6.18%	-0.17%
Amount of share in other comprehensive income consolidated	0	0	0
Share in other comprehensive income consolidated	0.00%	0.00%	0.00%
Amount of share in comprehensive income consolidated	-256.01	5,417.85	-150
Share in comprehensive income consolidated	-0.13%	2.79%	-0.08%

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

	01/04/2024 to 31/03/2025
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Disclosure of details of subsidiaries [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

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

..(1)

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

Subsidiaries [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subsidiaries [Abstract]		
Disclosure of subsidiaries [Line items]		
Name of subsidiary	Microcure Biotech Private Limited	Microcure Biotech Private Limited
CIN of subsidiary company	U24100RJ2021PTC073022	U24100RJ2021PTC073022
Identification number of foreign subsidiary in country of incorporation or residence	NA	NA
Principal place of business of subsidiary	Udaipur, rajasthan	Udaipur, rajasthan
Country of incorporation or residence of subsidiary	INDIA	INDIA
Proportion of ownership interest in subsidiary	100.00%	100.00%
Proportion of voting rights held in subsidiary	100.00%	100.00%

**Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]		
Disclosure of joint ventures [Line items]		
Name of joint venture	Hemonc Pharma Private Limited	Hemonc Pharma Private Limited
CIN of joint venture	U46497MH2023PTC402102	U46497MH2023PTC402102
Country of incorporation of joint venture	INDIA	INDIA
Proportion of ownership interest in joint venture	50.00%	50.00%
Proportion of voting rights held in joint venture	50.00%	50.00%

**Disclosure of associates [Table]**

..(1)

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

Associates [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of associates [Abstract]		
Disclosure of associates [Line items]		
Name of associate entity	Ferry Automotive Private Limited	Ferry Automotive Private Limited
CIN of associate entity	U77100MH2023PTC401779	U77100MH2023PTC401779
Country of incorporation of associate	INDIA	INDIA
Proportion of ownership interest in associate	33.33%	33.33%
Proportion of voting rights held in associate	33.33%	33.33%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of separate financial statements [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Disclosure of associates [TextBlock]		
Method used to account for investments in subsidiaries	carried at cost	carried at cost
Method used to account for investments in joint ventures	carried at cost	carried at cost
Method used to account for investments in associates	carried at cost	carried at cost

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

..(1)

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

Categories of related parties [Axis]	Subsidiaries [Member]		Associates [Member]	
Related party [Axis]	6		7	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	MICROCURE BIOTECH PRIVATE LIMITED	MICROCURE BIOTECH PRIVATE LIMITED	FERRY AUTOMOTIVE PRIVATE LIMITED	FERRY AUTOMOTIVE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U24100RJ2021PTC073022	U24100RJ2021PTC073022	U77100MH2023PTC401779	U77100MH2023PTC401779
Description of nature of transactions with related party	No Transaction	Investment in Subsidiary Company	Interest Received	Investment in associates, Loan given to Associates, Interest Received
Related party transactions [Abstract]				
Other related party transactions expense	0	1,834	0	1,16,250
Other related party transactions income			15,184.37	0
Other related party transactions contribution made			0	1,30,000
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,834	1,834	1,16,250	1,16,250
Amounts receivable related party transactions	0	0	0	1,34,972.14
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Joint ventures where entity is venturer [Member]		Key management personnel of entity or parent [Member]	
	8		1	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	HEMONC PHARMA PRIVATE LIMITED	HEMONC PHARMA PRIVATE LIMITED	Prakash Solanki	Prakash Solanki
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AAIPS1532K	AAIPS1532K
CIN of related party	U46497MH2023PTC402102	U46497MH2023PTC402102		
Description of nature of transactions with related party	No transaction during the year	Investment in Joint venture	Repayment of Loan, Interest Paid	Remuneration to Director, Loan taken by Company, Interest Paid
Related party transactions [Abstract]				
Other related party transactions expense	0	5,000	15,541.89	(A) 1,17,075.9
Other related party transactions contribution received			0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	5,000	5,000	67,394.03	1,49,524.33
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions			0	0
Outstanding commitments made on behalf of entity, related party transactions			0	0
Provisions for doubtful debts related to outstanding balances of related party transaction			0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

(A)

Repayment of loan 10500000

Interest paid 1207590

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	2		3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Ganpati Nyati	Ganpati Nyati	Narendra Kumar Shrimali	Narendra Kumar Shrimali
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADRPN3787B	ADRPN3787B	BKDPS7387E	BKDPS7387E
Description of nature of transactions with related party	Remuneration to Director	Remuneration to Director	Remuneration to Director	Remuneration to Director
Related party transactions [Abstract]				
Other related party transactions expense	4,000	6,000	1,800	1,800
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	500	0	150
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(4)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	4		5	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Sonali Laddha	Sonali Laddha	Prashant Tali	Prashant Tali
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BEEPL0454E	BEEPL0454E	BIIPT7192P	BIIPT7192P
Description of nature of transactions with related party	Remuneration to Director	Remuneration to Director	Salary to Company Secretary	Salary to Company Secretary
Related party transactions [Abstract]				
Other related party transactions expense	2,800	4,800	2,178	2,030
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	397	0	180
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0		
Outstanding commitments made on behalf of entity, related party transactions	0	0		
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0		
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

**Disclosure of transactions between related parties [Table]**

..(5)

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

Categories of related parties [Axis] Related party [Axis]	Key management personnel of entity or parent [Member]			
	9		10	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	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	Narayan Singh Rathore	Narayan Singh Rathore	Laveena Pokharna	Laveena Pokharna
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ADWPR6333C	ADWPR6333C	CNYPP1335A	CNYPP1335A
Description of nature of transactions with related party	Salary to Director	No transaction during the year	Salary to whole time director and CFO	No transaction during the year
Related party transactions [Abstract]				
Other related party transactions expense	1,593.55	0	505.81	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of related party [TextBlock]	Textual information (23) [See below]	Textual information (24) [See below]
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (23)

### Disclosure of related party [Text Block]

#### 28. Related Party Disclosure (Ind AS 24)

Disclosure requirements as per (Ind AS 24) "Related Party Disclosure" issued by the Institute of Chartered Accountants of India

- List of Related Parties : Name of Related Parties and nature of relationships :
- Key Managerial Personnel
- Mr. Narayan Singh Rathore - Managing Director appointed on 11.04.2025
- Mr. Narendra Kumar Shrimali - Director of DDIL and Director of Subsidiary Co.
- Mr. Rajesh Pherwani - Director
- Miss Laveena Pokharna - CFO and Whole Time Director appointed on 11.04.2025
- Mr. Prashant Tali - Company Secretary
- Mr. Kailash Chandra - Director
- Mr. Kaushal Jain - Director
- Deval Sandeep Merchant - Director of Associate Co.
- Faraaz Irfan Chapra - Director of Associate Co.
- Ganpat Lal Nyati - Additional Director of Subsidiary Co. and Director of Holding Co. till 30/11/2024
- Sonali Laddha – Director of Holding Co. till 31.10.2024 and Director of Joint Venture till 01.02.2025
- Narendra Parshuram Shelar - Director of Joint Venture
- Surabhi Viraj Shelar - Additional Director of Joint Venture
- Subsidiary Entity
- Mircocure Biotech Private Limited
- Associate Company
- Ferry Automotive Private Limited
- Joint Venture
- Hemonc Pharma Private Limited
- Particulars of transactions during the year with Related Parties :

Name of the Party	Nature of transaction	31/03/2025	31/03/2024
Prakash Solanki	Loan taken by Company	NIL	NIL
	Repayment of Loan	9,000.00	1,05,000.00
	Interest Paid	6,541.89	1,205.90
Ganpati Nyati (Director till November 2024)	Remuneration to Director	4000.00	6000.00
Narendra Kumar Shrimali	Remuneration to Director	1800.00	1800.00
Kaushal Jain	Professional fee to Director	NIL	3000.00
Sonali Laddha(Director till November 2024)	Salary to Whole Time Director	2800.00	4800.00
Prashant Tali	Salary to Company Secretary	2178.00	2030.00

Mircocure Biotech Private Limited	Investment in Subsidiary Company	NIL	1834.00
	Investment in associate	NIL	1,16,250.00
	Loan given to Associate	NIL	1,30,000.00
Ferry Automotive Private Limited	Interest Received	16,871.52	5524.60
	TDS Deducted	(1687.15)	(552.46)
Hemonc Pharma Private Limited	Investment in Joint Venture	NIL	5000.00
Narayan Singh Rathore	Salary to Director	1593.55	NIL
Laveena Pokharna	Salary to whole time director and CFO	505.81	NIL

- Particulars of Outstanding Balance at the end of the year with Related Parties.

Name of the Party	Nature of transaction	31/03/2025	31/03/2024
Prakash Solanki	Loan outstanding	60,845.84	1,44,958.15
	Interest Payable	6548.19	4566.18
Ganpati Nyati	Remuneration to Director	NIL	500.00
Narendra Kumar Shrimali	Remuneration to Director	NIL	150.00
Sonali Laddha	Salary to Whole Time Director	NIL	397.00
Prashant Tali	Salary to Company Secretary	NIL	180.00
Mircocure Biotech Private Limited	Investment in Subsidiary Company	1834.00	1834.00
	Investment in Associate	1,16,250.00	1,16,250.00
Ferry Automotive Private Limited	Loan given to Associate	NIL	1,34,972.14
Hemonc Pharma Private Limited	Investment in Joint Venture	5000.00	5000.00
Narendra Singh Rathore	Salary to Director	NIL	NIL
Laveena Pokharna	Salary to whole time director and CFO	NIL	NIL



## Textual information (24)

## Disclosure of related party [Text Block]

## Related Party Disclosure (Ind AS 24)

Disclosure requirements as per (Ind AS 24) "Related Party Disclosure" issued by the Institute of Chartered Accountants of India

- List of Related Parties : Name of Related Parties and nature of relationships : • Key Managerial Personnel •
- Mr. Prakash R. Solanki – Director till 15/07/2022 • Mr. Dinesh R. Solanki – Director till 30/06/2022 •
- 26 Mr. Manoj Binod Himatsinghka – Independent Director till on 29/06/2023 •
- Mr. Amit Kumar Dudhani - Company Secretary resigned on 28/02/2023 • Mr Ganpat Lal Nyati – Managing Director •
- Ms. Sonali Laddha – Whole Time Director & CEO • Mr. Narendra Kumar Shrimali – Director & CFO •
- Mr. Ashish Jain - Director • Mr. Vinod Mandowara - Director • Mr Kaushal Jain - Director •
- Mr. Prashant Tali – Company Secretary • Subsidiary Entity • Mircocure Biotech Private Limited • Associate Enterprises
- Ferry Automotive Private Limited • Joint Venture • Hemonc Pharma Private Limited • Other Related Parties - NIL

## II. Particulars of transactions during the year with Related Parties :

Name of the Party	Nature of transaction	31/03/2024	31/03/2023
	Loan taken by Company	Nil	9,60,000
Prakash Solanki (Director till 15-07-2022)	Repayment of Loan	1,05,00,000	Nil
	Interest Paid	12,07,590	10,37,980
	Remuneration to Director	NIL	4,53,300
Dinesh Solanki (Director till 30-06-2022)	Remuneration to Director	NIL	1,20,000
Ganpati Nyati	Remuneration to Director	6,00,000	3,25,000
Narendra Kumar Shrimali	Remuneration to Director	1,80,000	1,50,000
Kaushal Jain	Professional fee to Director	3,00,000	Nil
Sonali Laddha	Salary to Whole Time Director	4,80,000	1,20,000
Prashant Tali	Salary to Company Secretary	1,98,000	Nil
Mircocure Biotech Private Limited	Investment in Subsidiary Company	1,83,400	NIL
	Investment in associate	1,16,25,000	NIL
	Loan given to Associate	1,30,00,000	NIL
Ferry Automotive Private Limited			

	Interest Received	5,52,460	NIL
	TDS Deducted	(55,246)	NIL
Hemonc Pharma Private Limited	Investment in Joint Venture	5,00,000	NIL

• Particulars of Outstanding Balance at the end of the year with Related Parties.

Name of the Party	Nature of transaction	31/03/2024	31/03/2023
Prakash Solanki	Loan outstanding	1,44,95,815	2,49,95,815
	Interest Payable	4,56,618	Nil
Ganpati Nyati	Remuneration to Director	50,000	2,50,000
Narendra Kumar Shrimali	Remuneration to Director	15,000	1,50,000
Sonali Laddha	Salary to Whole Time Director	39,700	39,700
Prashant Tali	Salary to Company Secretary	18,000	NIL
Mircocure Biotech Private Limited	Investment in Subsidiary Company	1,83,400	NIL
Ferry Automotive Private Limited	Investment in Associate	1,16,25,000	NIL
	Loan given to Associate	1,34,97,214	
Hemonc Pharma Private Limited	Investment in Joint Venture	5,00,000	NIL

Managerial Remuneration :-

Salary and other benefits include remuneration paid to Director, as under :-

Nature of transaction	31/03/2024	31/03/2023
Dinesh Solanki	Nil	1,20,000
Prakash Solanki	Nil	4,53,300
Ganpati Nyati	6,00,000	3,25,000
Narendra Kumar Shrimali	1,80,000	1,50,000
Sonali Laddha	4,80,000	1,20,000

Prashant Tali	1,98,000	Nil
Amit Kumar Dudhani	Nil	80,000

### [611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

### [610500] Notes - Events after reporting period

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

### [612500] Notes - Share-based payment arrangements

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of earnings per share [TextBlock]	Textual information (25) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.18	[INR/shares] 0.14
Total basic earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.18	[INR/shares] 0.14
Total diluted earnings (loss) per share	[INR/shares] 0.18	[INR/shares] 0.14
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	87,650.69	39,886.09
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	87,650.69	39,886.09
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 4,80,50,000	[shares] 4,80,50,000
Adjusted weighted average shares	[shares] 0	[shares] 0

**Textual information (25)****Disclosure of earnings per share [Text Block]**

## 23. Earnings Per Share (Ind AS 33)

As per (Ind AS 33) "Earning Per Share" issued by Institute of Chartered Accountant of India the Company gives following disclosure for the year.

## Basic &amp; Diluted Earnings Per Share

(Rs. in Hundreds)

	Unit	31/03/2025	31/03/2024
a) Net Profit attributable to equity shareholders	Rs.	87,651	41,684
b) Weighted average number of equity shares	No.	4,80,50,000	4,80,50,000
c) Nominal Value Per Share	Rs.	0.01	0.01
d) Earning Per Share	Rs.	0.18	0.14

**[610900] Notes - First time adoption**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No