

MERCURY INVESTMENTS LIMITED
Standalone 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 INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of company	MERCURY INVESTMENTS LIMITED	
Corporate identity number	L65993DL1972PLC005958	
Permanent account number of entity	AAACM0510A	
Address of registered office of company	E-15,3RD FLOOR, SOUTH EXTENSION PART -II, NEW DELHI, South Delhi, Delhi, 110049, India,	
Type of industry	Commercial and Industrial	
Registration date	28/01/1972	
Whether company is listed company	Yes	
Date of board meeting when final accounts were approved	06/09/2025	
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	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9971
Description of product or service category	FINANCE AND RELATED SERVICES
Turnover of product or service category	18,00,000
Highest turnover contributing product or service (ITC 8 digit) code	99717020
Description of product or service	FINANCE AND RELATED SERVICES
Turnover of highest contributing product or service	18,00,000

Details of stock exchange(s) where the company is listed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Stock exchange [Axis]	1
	01/04/2024 to 31/03/2025
Disclosure of general information about company [Abstract]	
Disclosure of company information [Abstract]	
Details of stock exchange(s) where the company is listed [Abstract]	
Details of stock exchange(s) where the company is listed [LineItems]	
Name of stock exchange where the company is listed	CALCUTTA STOCK EXCHANGE
Date of listing on exchange	30/05/1974

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	Sharad	Anjalika
Last name of director	Somany	Somany
Designation of director	Managing Director	Director
Director identification number of director	00082827	01199656
Date of signing board report	06/09/2025	06/09/2025

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2024 to 31/03/2025
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	financial related services
Description of main product/service	financial related services
NIC code of product/service	9971
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	refer textual information
Disclosure relating to amounts if any which is proposed to carry to any reserves	refer textual information
Disclosures relating to amount recommended to be paid as dividend	refer textual information
Details regarding energy conservation	refer textual information
Details regarding technology absorption	refer textual information
Details regarding foreign exchange earnings and outgo	refer textual information
Disclosures in director's responsibility statement	refer textual information
Details of material changes and commitment occurred during period affecting financial position of company	refer textual information
Particulars of loans guarantee investment under section 186 [TextBlock]	refer textual information
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	refer textual information
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	06/09/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	refer textual information
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	MERCURY INVESTMENTS LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	refer textual information
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	refer textual information
Disclosure of statement on development and implementation of risk management policy [TextBlock]	refer textual information
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	refer textual information
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	refer textual information
Disclosure of change in nature of business [TextBlock]	refer textual information
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	refer textual information
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	refer textual information
Details relating to deposits covered under chapter v of companies act [TextBlock]	refer textual information
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	refer textual information

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	r e f e r t e x t u a l i n f o r m a t i o n
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	r e f e r t e x t u a l i n f o r m a t i o n
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	r e f e r t e x t u a l i n f o r m a t i o n
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	11
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

To

The Members of
Mercury Investments Limited

The Directors are pleased to present the 53 rd Annual Report of Mercury Investments Limited ('the Company') along with the Audited Financial Statements for the Financial Year ('FY') ended March 31, 2025 .

FINANCIAL SUMMARY:

The Company's financial performance, for the financial year ended March 31, 2025:

(All figures in INR in Hundred)

Particulars	Year ended March 31, 2025	Year ended March 31, 2024
Revenue from Operations	19,000.00/-	18,000.00/-
Other Income	466.39/-	1397.00/-
Total Expenses	23,693.28/-	24,048.15/-
Profit Before Tax	(5,226.89)	(3,651.14)
Less: Current Tax	0	0
Deferred Tax	(4.83)	(127.82)
Income Tax earlier years	0	0
Profit For the Year	(5,231.72)	(3,778.96)
Add: Balance in Profit and Loss Account	0	0
Closing Balance	(5,231.72)	(3,778.96)

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK :

The Company is a Public Company being limited by shares and incorporated on 28 th January, 1972, which is listed its share capital on Calcutta Stock Exchange and Delhi Stock Exchange.

The Company is an Investment Company, having its main business activity of doing Investments and other related financial activities.

CHANGE IN NATURE OF BUSINESS, IF ANY

The main business activity of the company is to providing Financial and Insurance services all over India. There is no change in nature of business during the year.

DIVIDEND

No Dividend was declared for the current financial year.

SHARE CAPITAL

There is no change during the year 2023-24 in the paid-up equity share capital of the Company. The equity shares of the Company are listed on CSE Limited ("CSE") and Delhi Stock Exchange ("DSE").

The Authorized share capital of the Company is Rs. 20,00,000/- (Rupees Twenty Lacs Only) divided into 2,00,000 (Two Lacs only) Equity Shares of Rs. 10/- each.

The Issued and Subscribed Equity Share Capital of the Company is Rs. 19,00,000/- (Rupees Ninety Lacs only) comprising of 1,90,000 (One Lacs Ninety Thousand only) Equity Shares of Rs.10/- each and the paid-up equity share capital of the Company is Rs 19,00,000 comprising 1,90,000 equity shares fully paid-up.

DISCLOSURE ON DEPOSIT UNDER CHAPTER V

The Company has neither accepted nor renewed any deposits during the Financial Year 2024-25 in terms of Chapter V of the Companies Act, 2013.

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

Loans, guarantees and investments covered under Section 186 of the Companies Act, 2013 form part of the Notes to the financial statements provided in this Integrated Annual Report.

INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

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

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The company is not required to transfer any Unclaimed Dividend to Investor Education and Protection Fund.

MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relate and on the date of this report.

EXTRACT OF ANNUAL RETURN

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, in Form MGT-9 is annex herewith as Annexure 1. The same is available on web link- <https://nipponcommercial.in/>.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

Directors

In accordance with provisions of the Act and the Articles of Association of the Company, Mr. Sharad Somany, (DIN: 00082827), Non-Executive Director (Promoter) retires by rotation at the ensuing Annual General Meeting and being eligible offers herself for re-appointment.

The disclosures required pursuant to Regulation 36 of the SEBI Listing Regulations and the Secretarial Standards on General Meeting ('SS-2') given in the Notice of this Annual General Meeting, forming part of the Annual Report .

However, there is no change in the composition of the Board of the Directors of the Company. The composition of the Board of Directors as on March 31, 2025 and are as follows:

- | | |
|-------------------------|----------------------|
| 1. Mr. Sharad Somany | Managing Director |
| 2. Mrs. Anjalika Somany | Director |
| 3. Mr. Sanjiv Sharma | Independent Director |
| 4. Mr. Prakash Kumar | Independent Director |

Independent Director

The Independent Directors of the Company as on March 31, 2025 are as follow:

Mr. Prakash Kumar
Mr. Sanjiv Sharma

Key Managerial Personnel

Pursuant to the provisions of Section 203 of the Companies act, 2013 and rules made their under, the Key Managerial Personnel of the Company as on March 31, 2025 are as follow:

Mr. Shree Bhagwan Sharma Chief Financial Officer
Mr. Rahul Chauhan Company Secretary and Compliance Officer

MEETINGS OF THE BOARD

During the year, the Board of Directors met 11 times, the date of meeting and the No. of Directors present at the meeting is given below:

S.NO	Date of Meeting	Board Strength	No. of Directors Present
1	15/04/2024	4	4
2	13/05/2024	4	4
3	10/07/2024	4	3
4	12/08/2024	4	4
5	07/09/2024	4	4
6	11/10/2024	4	4
7	30/10/2024	4	3
8	11/11/2024	4	4
9	31/12/2024	4	4
10	09/01/2025	4	4
11	14/02/2025	4	4

S No.	Name of the Director	Category	Total no. of Board meeting attended	Total No. of Committee meetings attended
1	Mr. Sharad Somany	Executive Director	11	NA
2	Mrs. Anjalika Somany	Non-Executive Director	9	7
3	Mr. Sanjiv Sharma	Independent Director	11	8
4	Mr. Prakash	Independent Director	11	8

During the year, the Board of Independent Directors met 1 time, the date of meeting and the No. of Independent Directors present at the meeting is given below:

--	--	--	--	--

S.NO	Date of Meeting	Board Strength	No. of Directors Present
1	12/08/2024	2	2

S. No.	Name of the Independent Director	Category	No. of meeting of Independent Director attended
1	Mr. Prakash Kumar	Chairman & Independent Director	1
2	Mr. Sanjiv Sharma	Independent Director	1

COMMITTEES OF THE BOARD

The following Committees constituted by the Board function according to their respective roles and defined scope:

- Audit Committee
- Nomination and Remuneration Committee

Details of composition, terms of reference and number of meetings held for respective committees are given in the below, which shown as a part of this Annual Report. Further, during the year, the Board has accepted all recommendations made by the various committees.

Audit Committee

The Audit Committee of the company comprise of the following as its member:

Mrs. Anjalika Somany (Chairman)

Mr. Sanjiv Sharma

Mr. Prakash Kumar

The date of meetings, the names of member/director and their presence at the meetings shown below in a tabular form:

S.NO	Date of Meeting	Board Strength	No. of Directors Present
1	15/04/2024	3	3
2	13/05/2024	3	3
3	12/08/2024	3	3
4	07/09/2024	3	3
5	11/11/2024	3	3
6	14/02/2025	3	3

S. No.	Name of the Member	No. of Meetings attended
1	Mrs. Anjalika Somany	6

2	Mr. Sanjiv Sharma	6
3	Mr. Prakash	6

Nomination And Remuneration Committee

The Nomination and Remuneration Committee of the company comprise of the following as its member:

Mrs. Anjalika Somany (Chairman)
Mr. Sanjiv Sharma
Mr. Prakash Kumar

The date of meetings, the names of member/director and their presence at the meetings shown below in a tabular form:

S. No.	Name of the Member	No. of Meetings attended
1	Mrs. Anjalika Somany	2
2	Mr. Sanjiv Sharma	2
3	Mr. Prakash	2

BOARD EVALUATION

The annual evaluation process of the

1. Board of Directors,
2. Individual Directors
3. Committees of the Board

Conducted as in accordance with the provisions of the Act and the SEBI Listing Obligations and Disclosure Requirements) Regulations,2015.

The Board evaluated its performance on regular basis based on the criteria such as its composition and structure, effectiveness of Board processes, information and functioning, etc.

The Board evaluated the performance of the Committees by taking suggestions form the committee members to ensure effectiveness and working of the Committee. The Board by evaluating its committees ensures the transparency of its procedures and disclosures from time to time.

In a separate meeting of independent directors held on August 12, 2024, performance of Non-Independent Directors and the Board was evaluated. Additionally, they also evaluated the Chairman of the Board, taking into account the views of Executive and Non-executive Directors in the aforesaid meeting. The Board also assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to perform their duties effectively and reasonably.

The above evaluations were then discussed in the Board meeting and the entire Board in the same meeting, excluding the Independent Director, whom being evaluated at the meeting, did the evaluation of the performance of independent directors. The Board Evolution Report is annexed with this report as Annexure 2

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company's Policy on Directors' appointment and remuneration and other matters provided in Section 178(3) of the Act has been briefly disclosed hereunder

Selection And Procedure For Nomination And Appointment Of Directors

The Nomination and Remuneration Committee of the Company identify persons who are qualified to become directors on the Board of the Directors, if required to be appointed time to time and who may be appointed in senior management in accordance with the criteria of the company .

The Nomination and Remuneration Committee recommend to the Board their appointment and removal and specify the manner for effective evaluation and review its implementation and compliance.

The Nomination and Remuneration Committee formulated the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

It also formulated the policy to ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully, relationship of remuneration to performance is clear and meets appropriate performance and The Nomination and Remuneration Committee also formulated a policy which provide balance between fixed and incentive pays.

The detailed policy, salient features and changes there in placed on the website of the company.

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received Declaration of Independence from all Independent Directors as stipulated under Section 149(7) of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, confirming that they meet the criteria of Independence.

AUDIT

Statutory Audit

M/s Ramesh Onkar & Associates, Chartered Accountant, (Firm Registration-010252C), Kolkata was reappointed for a period of 5 years from the conclusion of 52 nd Annual General Meeting held on September 30, 2024 till the Annual General Meeting held for financial year 2028-2029.

There is no qualification or adverse remarks in the Auditors report, which required any clarification / explanation. The notes on financial statement are self-explanatory and need no further clarifications.

Secretarial Audit

In terms of Section 204 of the Act and Rules made there under, Mr. Satyajit Ghosh, a Practicing Company Secretary (C.P. No. 19923, Mb No: 12364), having its office at 240A, S.K.B Sarani, Kolkata – 700030, were appointed as Secretarial Auditor of the Company for the Financial Year 2024-25.

The report of the Secretarial Auditors enclosed as Annexure- 3 to this report.

Cost Audit

The Provisions of Section 148 of the Act, as to the Appointment of Cost Auditor, is not applicable to the Company.

ANNUAL RETURN

The annual return and Extract of Annual Return in Form MGT-9 for the financial year 2024-25 of the Company is available on its website at <https://mercuryinvestment.in/>

APPOINTMENT OF INTERNAL AUDITOR OF THE COMPANY

The company has received a proposal during the year from Nomination and Remuneration Committee for the appointment of an Internal Auditor for the financial year 2024-25 as required under Companies Act, 2013, the company is considering about the proposal and if found fit appointed the same to the company.

SECRETARIAL STANDARDS

The Directors state that the Company complied with the applicable Secretarial Standards, i.e. SS-1 (Meetings of the Board of Directors), SS-2 (General Meetings), SS-3 (Dividend) and SS-4 (Report of the Board of Directors).

RELATED PARTY TRANSACTIONS

During the year, the Company not entered into any related party transactions as per section 188 of the Companies Act, 2013.

INTERNAL FINANCIAL CONTROL SYSTEMS AND ADEQUACY

The Company's internal control systems are commensurate with the nature of its business, the size and complexity of its operations and such internal financial controls with reference to the Financial Statements are adequate.

RISK MANAGEMENT

The Company manages, monitors and reports on the principal risks and uncertainties that can impact its ability to achieve its strategic objectives. The Company's management systems, organizational structures, processes, standards, code of conduct and behaviors together form the Management System that govern and show the Company conducts the business and manages associated risks.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to the Company.

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

No cases of Sexual Harassment were reported during the year under review, pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

CORPORATE GOVERNANCE

Pursuant to Regulation 15 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as the paid-up Share Capital of the Company is less than Rs. 10 Crores and its Net Worth are less than Rs. 25 Crores, provisions of the Corporate Governances are not applicable to the Company.

INVESTOR EDUCATION AND PROTECTION FUND

The Company is not required to Transfer of unclaimed / unpaid amounts of shares to the Investor education and Protection Fund ('IEPF') for additional details.

VIGIL MECHANISM

The Vigil Mechanism of the Company, which also incorporates a whistle blower policy in terms section 177(9) of Companies Act, 2013 and Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. As per the said policy the protected disclosures can be made by a whistle blower through an e-mail, or a letter to the Compliance Officer or Whole-time Director or to the Chairman of the Audit Committee.

No complaint was received during the year and was pending at the end of the year.

The Policy on vigil mechanism and whistle blower may be accessed on the Company's website at the link: <https://mercuryinvestment.in/>.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE OUTGO:

Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

Foreign Exchange Earnings and Outgo:

There were no foreign exchange earnings and outgo during the year under review.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

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

The directors had selected such accounting policies and applied them consistently and made judgments and estimates
(b) that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;

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

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

(e) Company being listed sub clause (e) of section 134(3) is applicable.

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

ORDER OF COURT

There are no significant and material details of orders passed by the regulators or courts or Tribunals affecting the going concern status and company's operation in future.

ACKNOWLEDGEMENT

Your directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

By Order of the Board of Directors
Mercury Investments Limited

Date: September 06, 2025
Place: New Delhi

Sharad Somany
Managing Director
DIN: 00082827

Anjalika Somany
Director
DIN:01199656

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	Sharad	Anjalika
Last name of director	Somany	Somany
Designation of director	Managing Director	Director
Director identification number of director	00082827	01199656
Date of signing of financial statements by director	06/09/2025	06/09/2025

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Name of company secretary	Rahul Chauhan
Date of signing of financial statements by company secretary	06/09/2025
Name of chief financial officer	Shree Bhagwan Sharma
Date of signing of financial statements by chief financial officer	06/09/2025

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2024 to 31/03/2025
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Ramesh Onkar And Associates
Name of auditor signing report	Vivek Sitaram Sharma
Firms registration number of audit firm	010252C
Membership number of auditor	060135
Address of auditors	TRINATH BUILDING GC 19 ROOM NO. 20 NARAYANTALA WEST BAGUIATI West Bengal
Permanent account number of auditor or auditor's firm	XX-XX-XX-231N
SRN of form ADT-1	N03104676
Date of signing audit report by auditors	06/09/2025
Date of signing of balance sheet by auditors	06/09/2025

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2024 to 31/03/2025
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	refer textual information
Disclosure in auditors report relating to inventories	refer textual information
Disclosure in auditors report relating to loans	refer textual information
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	refer textual information
Disclosure in auditors report relating to deposits accepted	refer textual information
Disclosure in auditors report relating to maintenance of cost records	refer textual information
Disclosure in auditors report relating to statutory dues [TextBlock]	refer textual information
Disclosure in auditors report relating to default in repayment of financial dues	refer textual information
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	refer textual information
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	refer textual information
Disclosure in auditors report relating to managerial remuneration	refer textual information
Disclosure in auditors report relating to Nidhi Company	refer textual information
Disclosure in auditors report relating to transactions with related parties	refer textual information
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	refer textual information
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	refer textual information
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	refer textual information

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

Independent Auditor's Report

To the Members of Mercury Investments Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of Mercury Investments Limited ("the Company"), which comprise the Ind AS Balance Sheet as at 31 st March 2025, the Ind AS Statement of Profit and Loss (including Other Comprehensive Income), Ind AS Statement of changes in Equity and Statement of Cash Flows for the year ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (herein after referred to as "the Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Comppany as at 31 st March 2025, and the financial performance and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, 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

Information Other than the Financial Statements and AuditorRs.s Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's information, but does not include the financial statements and our auditor's report thereon.

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

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

Management Responsibility for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements

can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

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

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

The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account;

In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder;

On the basis of the written representations received from the directors as on 31st March, 2025 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act; With respect to the adequacy of the internal financial controls with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" wherein we have expressed an unmodified opinion.

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

The Company does not have any pending litigations therefore there is no impact of such on its financial position in its Financial Statements;

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

There were no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2025.

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

b) The Management has represented, that, to the best of its knowledge and belief, no fund have been received by the Company from any person(s) or entity(ies), including foreign entity(ies) ("Funding Parties"), with the understanding, whether recorded in writing or otherwise,

that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the Management representations under sub-clauses (a) and (b) above, contain any material misstatement

The Board of Directors of the Company have not proposed / paid any dividend for the year ended 31 st March, 2025, hence, Compliance of Section 123 of the Act is not applicable.

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

During the year, the Company has not paid / provided any managerial remuneration to its directors. The Ministry of Corporate Affairs has not prescribed other details under Section 197 (16) of the Act which are required to be commented upon by us.

For Ramesh Onkar & Associates
Chartered Accountants
Firm Reg No. : 010252C

CA. Vivek S. Sharma
Partner Place : Kolkata
Membership No. : 060135 Date : 06-09-2025
UDIN : 25060135BMLXRD2642

Annexure - A to the Auditors' Report

The Annexure referred to in Independent Auditors' Report to the members of the Company on the Standalone Financial Statements for the year ended 31 st March 2025, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of Right of use Assets.

(B) The Company does not hold any Intangible Assets thus clause (i) (B) is not applicable.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified at reasonable intervals of time. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the Financial Statements are held in the name of the Company as at the Balance Sheet date.

The Company has not revalued its Property, Plant and Equipment (including right-of-use assets) during the year. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable to the Company.

Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its Financial Statements does not arise.

(ii) (a) Physical verification of inventories have been conducted by the management during the year which, in our opinion, is at reasonable intervals; and, in our opinion, the coverage and procedure of such verification by the management is appropriate. The discrepancies noticed on verification between physical stock and book records were not 10% or more in aggregate for each class of inventories. .

(b) The Company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets;

(iii) According to the information and explanations given to us and on the basis of examination of books and records by us,

A. The Company has not granted any loans or provided advances in the nature of loans or stood guarantee or provided security to its subsidiaries and associates during the year. Accordingly, reporting under clause 3(iii)(a)(A) of the Order is not applicable.

B. The Company has granted loans or provided advances in the nature of loans or stood guarantee or provided security to parties other than its subsidiaries and associates during the year.

Loan or Advance in the nature of Loan to entities where KMP /Related Parties have significant influence	Amount (Rs)
Balance Amount Outstanding as on 31st March 2025	6,73,962.00

The terms and conditions of the grant of loans or advances in the nature of loans, as referred to Clause (ii) (a)(B) above, are not prima facie prejudicial to the interest of the Company.

In respect of loans or advances in the nature of loans granted by the Company under (a) (B) above, the schedule of repayment of principal is not applicable.

The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to the lender.

No loans or advances in the nature of loans granted by the Company that have fallen due during the year, have been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.

The Company has granted no loan to the extent repayable on demand to the related parties as defined in Section 2(76) of The Companies Act 2013.

(iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

(v) On the basis of our examination of books and records of the Company, in our opinion and according to the information and explanations given to us, the company has not accepted deposits during the year and therefore the directives issued by the Reserve bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under are not applicable to the Company.

(vi) As per information and explanation given by the management, maintenance of cost records is not required by the company as specified by the Central Government under section 148(1) of The Companies Act 2013.

(vii) (a) In our opinion, the Company is generally regular in depositing the undisputed statutory dues including income-tax, Goods & Services Tax, Custom Duty, Cess, Provident fund, Professional Tax etc and any other statutory dues with appropriate authorities. There were no undisputed amount payable in respect of aforesaid statutory dues in arrears as at 31 st March 2025 for a period more than 6 months from the date they became payable

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of income tax, sales tax, value added tax, Goods & Services Tax, duty of customs, service tax, Provident Fund etc and other material statutory dues were in arrears as at 31 st March 2025 for a period of more than six months on the date they became payable.

(viii) According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that have not been recorded in the books of account.

(ix) (a) Based on our audit procedures and as per the information & explanation given by the management, the Company has not defaulted in repayment of Loans or other borrowings or in the payment of Interest to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion, and according to the information and explanations given to us and procedures performed by us, the term loans, if applied, were used for the purposes for which they were obtained.

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

(e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) The company has not raised any such loan during the year on the pledge of securities held in its subsidiaries, Joint venture or associates.

(x) (a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (x) (a) of the Order is not applicable

(b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, reporting under Clause 3(x) (b) of the Order is not applicable to the Company.

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

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, carried out in accordance with the generally accepted auditing practices in India, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed by us with the Central Government

(c) According to the information and explanations given to us, there were no whistle blower complaints received during the year by the Company.

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

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

(xiv) (a) According to the information and explanations given to us, in our opinion the Company has an adequate internal audit system commensurate with the size and nature of its business.

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

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, clause 3(xv) of the Order is not applicable to the Company.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under Clause 3(xvi)(a) of the Order is not applicable to the Company.

(b) The Company has not conducted any non-banking financial / housing finance activities during the year. Accordingly, reporting under Clause 3(xvi)(b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under Clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

(xvii) The Company has incurred cash Loss of Rs. 3748.34 in hundred in the current financial year and cash Loss Rs. 2837.06 in hundred in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under Clause 3(xviii) of the Order is not applicable to the Company.

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

(xx) Pursuant to Section 135 of the Companies Act, 2013, Corporate Social Responsibility is applicable to the Company. Though the Company has not made profit in the three-preceding financial year. Hence, there is no amount required to spent in CSR activities during the Financial year under review.

(xxi) There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For Ramesh Onkar & Associates
Chartered Accountants
Firm Reg No. : 010252C

CA. Vivek S. Sharma
Partner Place : Kolkata
Membership No. : 060135 Date : 06-09-2025
UDIN : 25060135BMLXRD2642

Annexure - B to the Auditors' Report

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

We have audited the internal financial controls over financial reporting of Mercury Investments Limited ("the Company") as of 31 st March 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over

financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Ramesh Onkar & Associates
Chartered Accountants
Firm Reg No. : 010252C

CA. Vivek S. Sharma
Partner Place : Kolkata
Membership No. : 060135 Date : 06-09-2025
UDIN : 25060135BMLXRD2642

[700700] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	1
	01/04/2024 to 31/03/2025
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	SATYAJIT GHOSH & ASSOCIATES
Name of secretarial auditor signing report	SATYAJIT GHOSH
Firms registration number of secretarial audit firm	S2018WB600500
Membership number of secretarial auditor	12364
Certificate of practice number of secretarial auditor	19923
Date of signing secretarial audit report	05/09/2025

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (3) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (3)

Disclosure in secretarial audit report explanatory [Text Block]

Form No. MR -3
Secretarial Audit Report
(For the period ended 31 st March, 2025)

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
M/s. Mercury Investments Limited
CIN: L65993DL1972PLC005958
E-15, 3rd Floor South Extension Part –II, New Delhi,
South Delhi DL 110049 IN

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Mercury Investments Limited (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period ended on 31 st March, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the period ended on 31 st March, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the Rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- iv. Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the extent applicable to the Company:

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

- The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009
d. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;
e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
f. The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client ;
g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 ;
i. SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

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

Secretarial Standards issued by The Institute of Company Secretaries of India.
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Listing Agreements entered into by the Company with the Delhi Stock Exchange.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, Listing Agreements etc. mentioned above During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except to the extent as mentioned below:

1. In respect of issue of further shares, company did not pass a special resolution before allotting shares to persons other than existing members. This is a non-compliance of section 62 of the Companies Act, 2013. [Not applicable as there was no reportable event during the period under review]

2. Where as in terms of the provisions of Section 149(4) & 149(5) of the Companies Act,2013 read with rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 and listing agreement, the Company was required to appoint Independent Directors on the Board of the Company the Company. [DULY COMPLIED]

3. Where as in terms of the provisions of Section 149(1) of the Companies Act, 2013 read with rule 3 of the Companies (Appointment and Qualification of Directors) Rules, 2014, the Company was required to appoint at least one Women Director on the Board of the Company latest by 31st March, 2024. [DULY COMPLIED]

4. Whereas in terms of the provisions of Section 177(1) of the Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and Its Powers) Rules, 2014, the Company has duly constituted Audit Committee of the Board. [DULY COMPLIED]

5. Whereas in terms of the provisions of Section 178(1) of the Companies Act, 2013 read with rule 6 of the Companies (Meetings of Board and Its Powers) Rules, 2014 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has duly constituted a Nomination & Remuneration Committee of the Board. [DULY COMPLIED]

6. Whereas in terms of the provisions of Section 203 of the Companies Act, 2013, the Company has duly complied Section 203 of the Companies Act, 2013. [DULY COMPLIED]

7. The Company has filed all the forms/returns required to be submitted with the Registrar of Companies.

8. Whereas in terms of the provisions of section 138 of the Companies Act, 2013 the Company has not appointed Internal Auditor during the year. [NOT DULY COMPLIED]

10. Whereas in terms of the Regulation- 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding delayed submission of financial result for the year ended 31st March, 2025 and the quarter ended. [DULY COMPLIED]

11. Whereas in terms of the Regulation 24 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent of appointment of Independent Director on the Board of Material non-listed Indian Subsidiary is not complied with. [NOT APPLICABLE]

12. The reporting Compliances with respect to the Foreign Exchange Management Act, 1999 ("FEMA Act") and the Rules and Regulations made thereunder to the extent of issue of GDR and compliances pursuant to Paragraph 4(3) of Schedule 1 of Notification No. FEMA 20/2000-RB dated 03rd May 2000 is not complied in regular quarters and all the quarter reports submitted to the RBI at the last quarter of the Financial Year. [NOT APPLICABLE]

13. The Overseas Direct Investment Compliances in terms of section 6 of the Foreign Exchange Management Act, 1999, (42 of 1999) read with Notification No. FEMA.120/RB2004 dated July 7, 2004, (GSR 757 (E) dated November 19, 2004), viz. Foreign Exchange Management (Transfer or Issue of Any Foreign Security) (Amendment) Regulations, 2004, as amended from time to time, however the same is not complied and it's a continued noncompliance. [NOT APPLICABLE]

14. The compliances (Overseas Direct Investment Compliances) in terms of provisions of the Foreign Exchange Management Act, 1999, (42 of 1999) read with Notification No. FEMA.120/RB-2004 dated July 7, 2004, (GSR 757 (E) dated November 19, 2004), viz. Foreign Exchange Management (Transfer or Issue of Any Foreign Security) (Amendment) Regulations, 2004, as amended from time to time is not complied. [NOT APPLICABLE]

15. In respect of a acceptance of deposits, company is in the process of taking Insurance Policy. [NOT APPLICABLE]

16. The Company has not filed charge created on its property for obtaining Loan from its bankers. The Bankers themselves can also file charge and 300 days time is given for filing with late payment fees. If it falls under this category, then it is deemed compliance. Even after 300 days if a condonation of delay application is made, it would be deemed compliance of process until conditions is denied. Only when denied it will be reported as non-compliance. [Not Applicable as there was no reportable event during the period under review];

I further report that the Company has, in my opinion, complied with the provisions of the Companies Act, 2013 and the Rules made under that Act and the provisions of Companies Act, 2013 as notified by Ministry of Corporate Affairs and the Memorandum and Articles of Association of the Company, with regard to:

- a) maintenance of various statutory registers and documents and making necessary entries therein;
- b) closure of the Register of Members.
- c) forms, returns, documents and resolutions required to be filed with the Registrar of Companies;
- d) service of documents by the Company on its Members, Auditors and the Registrar of Companies;
- e) notice of Board meetings of Directors and Various Committees;
- f) the meetings of Directors including passing of resolutions by circulation; Not Applicable as there was no reportable event during the period under review]
- g) the 52nd Annual General Meeting held on 30th September, 2024.
- h) minutes of proceedings of General Meetings and of the Board, Audit Committee and Remuneration and Nomination Committee;
- i) approvals of the Members, the Board of Directors, Audit Committee, Remuneration and Nomination Committee and the government authorities, wherever required;
- j) constitution of the Board of Directors, Audit Committee, Remuneration and Nomination Committee, retirement and reappointment of Directors including the Managing Director and Whole-time Directors;
- k) payment of remuneration to Directors including the Managing Director and Whole-time Directors ;
- l) appointment and remuneration of Auditors and Cost Auditors [Duly complied except the remuneration of Cost Auditors as it not Applicable];
- m) transfers and transmissions of the Company's shares and issue and dispatch of duplicate certificates of shares ; [Not Applicable as there was no reportable event during the period under review] ;
- n) declaration and payment of dividends [Not Applicable as there was no reportable event during the period under review] ;
- o) transfer of certain amounts as required under the Act to the Investor Education and Protection Fund and uploading of details of unpaid and unclaimed dividends on the websites of the Company and the Ministry of Corporate Affairs [Not Applicable as there was no reportable event during the period under review] ;
- p) borrowings and registration, modification and satisfaction of charges wherever applicable; [Not Applicable as there was no reportable event during the period under review] ;
- q) investment of the Company's funds including investments and loans to others;
- r) form of balance sheet as prescribed under Part I, form of statement of profit and loss as prescribed under Part II and General Instructions for preparation of the same as prescribed in Schedule III to the Act;
- s) Directors' report;
- t) contracts, common seal, registered office and publication of name of the Company; and

u) Generally, all other applicable provisions of the Act and the Rules made under the Act.

I further report that based on review of Compliance mechanism established by the Company on the basis of Certificate issued by the Company that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Satyajit Ghosh & Associates
Company Secretaries

(CS SATYAJIT GHOSH)
Practicing Company Secretary
Place: Kolkata
Dated: 05/09/2025 FCS – 12364 / CP No – 19923
Unique Code: S2018WB600500
PR. No. 3505/2023
UDIN - F012364G002277891

Note: This report is to be read with our letter of even date which is annexed as Annexure 1 and forms an integral part of this report.
'Annexure -1'

To,
The Members
M/s. Mercury Investments Limited
CIN: L65993DL1972PLC005958
E-15, 3rd Floor South Extension Part –II, New Delhi,
South Delhi DL 110049 IN

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

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

For Satyajit Ghosh & Associates
Company Secretaries

(CS SATYAJIT GHOSH)
Practicing Company Secretary
Place: Kolkata
Dated: 05/09/2025 FCS – 12364 / CP No – 19923
Unique Code: S2018WB600500
PR. No. 3505/2023
UDIN - F012364G002277891

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	8,92,482	10,40,336	1,66,960
Investment property	1,42,62,283	1,42,62,283	1,42,62,283
Other intangible assets	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	1,08,10,470	1,23,52,221	74,17,333
Loans, non-current	0	0	13,35,422
Total non-current financial assets	1,08,10,470	1,23,52,221	87,52,755
Other non-current assets	5,520	5,520	5,520
Total non-current assets	2,59,70,755	2,76,60,360	2,31,87,518
Current assets [Abstract]			
Inventories	0	0	0
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	2,70,000	7,42,500	2,70,000
Cash and cash equivalents	12,51,405	17,09,803	26,83,214
Loans, current	0	0	0
Total current financial assets	15,21,405	24,52,303	29,53,214
Current tax assets	14,14,839	12,32,302	10,37,559
Other current assets	11,05,226	11,00,439	11,00,583
Total current assets	40,41,470	47,85,044	50,91,356
Total assets	3,00,12,225	3,24,45,404	2,82,78,874
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	19,00,000	19,00,000	18,91,765
Other equity	48,10,233	64,87,098	30,55,270
Total equity attributable to owners of parent	67,10,233	83,87,098	49,47,035
Non controlling interest	0	0	0
Total equity	67,10,233	83,87,098	49,47,035
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	1,99,90,661	2,04,68,920	2,06,09,009
Total non-current financial liabilities	1,99,90,661	2,04,68,920	2,06,09,009
Provisions, non-current	11,55,923	11,55,923	11,55,923
Deferred tax liabilities (net)	17,33,205	21,20,780	9,82,846
Total non-current liabilities	2,28,79,789	2,37,45,623	2,27,47,778
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	0
Trade payables, current	0	0	0
Other current financial liabilities	2,66,643	1,57,123	4,28,501
Total current financial liabilities	2,66,643	1,57,123	4,28,501
Provisions, current	1,55,560	1,55,560	1,55,560
Total current liabilities	4,22,203	3,12,683	5,84,061
Total liabilities	2,33,01,992	2,40,58,306	2,33,31,839
Total equity and liabilities	3,00,12,225	3,24,45,404	2,82,78,874

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

..(1)

Unless otherwise specified, all monetary values are in 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] -8.83	[INR/shares] 18.06	[INR/shares] -8.83	[INR/shares] 18.06
Total basic earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06	[INR/shares] -8.83	[INR/shares] 18.06
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -8.83	[INR/shares] 18.06	[INR/shares] -8.83	[INR/shares] 18.06
Total diluted earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06	[INR/shares] -8.83	[INR/shares] 18.06

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	18,00,000	19,00,000
Other income	46,639	1,39,700
Total income	18,46,639	20,39,700
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	4,13,844	3,04,473
Finance costs	11,39,410	10,88,057
Depreciation, depletion and amortisation expense	1,47,854	81,409
Other expenses	6,68,220	9,30,875
Total expenses	23,69,328	24,04,814
Profit before exceptional items and tax	-5,22,689	-3,65,114
Total profit before tax	-5,22,689	-3,65,114
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	483	12,782
Total tax expense	483	12,782
Total profit (loss) for period from continuing operations	-5,23,172	-3,77,896
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-5,23,172	-3,77,896
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	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]		

Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-5,23,172	-3,77,896
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-5,23,172	-3,77,896
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -8.83	[INR/shares] 18.06
Total basic earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -8.83	[INR/shares] 18.06
Total diluted earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06

[210000a] Statement of profit and loss

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Axis]	1		2	
	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
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Abstract]				
Other comprehensive income that will not be reclassified to profit or loss, before tax, others [Line items]				
Description of other comprehensive income that will not be reclassified to profit or loss, before tax, others	items that will not be reclassified to p/l	items that will not be reclassified to p/l	income tax on items that will not be reclassified to p/l	income tax on items that will not be reclassified to p/l
Other comprehensive income that will not be reclassified to profit or loss, before tax, others	-15,41,750	49,34,876	3,88,059	-11,25,152

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

..(1)

Unless otherwise specified, all monetary values are in 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	-5,23,172	-3,77,896		-5,23,172
Changes in comprehensive income components	-11,53,693	38,09,724		-11,53,693
Total comprehensive income	-16,76,865	34,31,828		-16,76,865
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	-16,76,865	34,31,828		-16,76,865
Other equity at end of period	48,10,233	64,87,098	30,55,270	48,10,233

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in 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	-3,77,896		-5,23,172	-3,77,896
Changes in comprehensive income components	38,09,724		-11,53,693	38,09,724
Total comprehensive income	34,31,828		-16,76,865	34,31,828
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	34,31,828		-16,76,865	34,31,828
Other equity at end of period	64,87,098	30,55,270	48,10,233	64,87,098

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	Capital reserves [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	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	30,55,270	18,67,428	18,67,428	18,67,428

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Special reserve [Member]			General reserve [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		0
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	0		0
Total increase (decrease) in equity	0	0		0
Other equity at end of period	61,30,000	61,30,000	61,30,000	66,23,000

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	General reserve [Member]		Retained earnings [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	0		-5,23,172	-3,77,896
Changes in comprehensive income components			-11,53,693	38,09,724
Total comprehensive income			-16,76,865	34,31,828
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	0		-16,76,865	34,31,828
Other equity at end of period	66,23,000	66,23,000	-98,10,195	-81,33,330

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Retained earnings [Member]	Other retained earning [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		-5,23,172	-3,77,896	
Changes in comprehensive income components		-11,53,693	38,09,724	
Total comprehensive income		-16,76,865	34,31,828	
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-16,76,865	34,31,828	
Other equity at end of period	-1,15,65,158	-98,10,195	-81,33,330	-1,15,65,158

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
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	-5,22,689	-3,65,114	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	11,39,410	10,88,057	
Adjustments for decrease (increase) in trade receivables, current	4,72,500	-4,72,500	
Adjustments for decrease (increase) in other current assets	-4,787	144	
Adjustments for increase (decrease) in other current liabilities	1,09,520	-2,71,377	
Adjustments for depreciation and amortisation expense	1,47,854	81,409	
Adjustments for dividend income	25,350	21,726	
Adjustments for interest income	21,289	59,874	
Total adjustments for reconcile profit (loss)	18,17,858	3,44,133	
Net cash flows from (used in) operations	12,95,169	-20,981	
Income taxes paid (refund)	1,82,537	1,94,744	
Net cash flows from (used in) operating activities	11,12,632	-2,15,725	
Cash flows from used in investing activities [Abstract]			
Purchase of property, plant and equipment	0	9,54,785	
Cash advances and loans made to other parties	0	-13,35,422	
Dividends received	25,350	21,726	
Interest received	21,289	59,874	
Net cash flows from (used in) investing activities	46,639	4,62,237	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	-4,78,259	-1,40,089	
Interest paid	11,39,410	10,88,057	
Income taxes paid (refund)	0	12	
Other inflows (outflows) of cash	0	8,235	
Net cash flows from (used in) financing activities	-16,17,669	-12,19,923	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-4,58,398	-9,73,411	
Net increase (decrease) in cash and cash equivalents	-4,58,398	-9,73,411	
Cash and cash equivalents cash flow statement at end of period	12,51,405	17,09,803	26,83,214

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of significant accounting policies [TextBlock]	Textual information (4) [See below]	Textual information (5) [See below]

Textual information (4)

Disclosure of significant accounting policies [Text Block]

Notes Forming Part of the Financial Statements for the Year Ended March 31, 2024

Background:

Mercury Investments Limited is a company limited by shares, incorporated on 28th January 1972 under Companies Act 1956. The Company is engaged in investment and financing.

Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of Ind AS financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for Certain Financial Assets are measured at Fair Value wherever necessary

(b) Principles of consolidation and equity accounting

1. Associates

Associates are all entities over which the Company has significant influence but not control or joint control. This is generally the case where the Company 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.

Equity Method:

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Company's share of the post-acquisition profits or losses of the investee in profit and loss, and the Company's share of other comprehensive income of the investee in other comprehensive income.

When the Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Company and its associates are eliminated to the extent of the Company'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 Company.

(c) Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

(d) Income Tax:

Tax expense for the year comprises of current tax and deferred tax.

Current income tax

The income tax expense or credit for the period is the tax payable on the current periods taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred tax

Deferred tax is provided using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date in the standalone financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised,

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

(e) Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act. Deferred tax assets and liabilities and advance against current tax are classified as non-current liabilities and current assets respectively.

(f) Investments and other financial assets

(i) Classification

The Company classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value through other comprehensive income, and those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value wherever necessary,

(iii) De-recognition

A financial asset or part of a financial asset is primarily derecognised (i.e. removed from the Company statement of financial position) when:

The Company has transferred the rights to receive cash flows from the financial assets or

The Company has retained the contractual right to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, and payables, net of directly attributable transaction costs. The Company financial liabilities besides other may include loans and borrowings including trade payables, trade deposits, retention money and liability towards services, sales incentive, other payables and derivative financial instruments.

The measurement of financial liabilities depends on their classification, as described below:

Reclassification of financial assets:

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company senior management determines change in the business model as a result of external or internal changes which are significant to the Company operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

(g) Property, Plant and Equipment (PPE):

Tangible assets are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use.

(h) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand, demand deposits with banks having maturity of less than Three months and other short-term highly liquid investments/deposits with an original maturity of three months or less.

(i) Inventories

Stock-in-trade is valued at the lower of cost or market price. Cost is generally determined on average cost basis.

(j) Employee Benefits

Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.

(k) Depreciation and Amortization

(i) Depreciation on Fixed assets is provided on WDV basis over the useful lives of assets as per the Schedule II of Companies Act 2013 .
(ii) In respect of assets acquired during the year, depreciation has been provided on a pro-rata basis from the day of the acquisition of the asset to the end of the year i.e. 31st March 2019.

(l) Borrowing Costs:

Borrowing costs, which are directly attributable to the acquisition/construction of fixed assets, till the time such assets are ready for intended use, are capitalized as part of the cost of the assets and other borrowing costs are charged to Statement of Profit and Loss.

(m). Exceptional Items

Exceptional items are transactions which due to their size or incidence are separately disclosed to enable a full understanding of the Company financial performance.

(n). Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

(o). Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the Company are segregated. Cash and cash equivalents in the cash flow comprise cash at bank, cash/ cheques in hand and short-term investments with an original maturity of three months or less.

Transition disclosure notes

Adoption of a new accounting standard on Leases Ind AS 116

The company has not adopted Ind AS 116 'Leases' as notified by the Ministry of Corporate Affairs (MCA) in the Companies (Indian Accounting Standard) Amendment Rules, 2019 since the rent paid by the company for its registered office is immaterial. Accordingly, the comparatives have not been retrospectively adjusted.

Textual information (5)

Disclosure of significant accounting policies [Text Block]

Notes Forming Part of the Financial Statements for the Year Ended March 31, 2024

Background:

Mercury Investments Limited is a company limited by shares, incorporated on 28th January 1972 under Companies Act 1956. The Company is engaged in investment and financing.

Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of Ind AS financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for Certain Financial Assets are measured at Fair Value wherever necessary

(b) Principles of consolidation and equity accounting

1. Associates

Associates are all entities over which the Company has significant influence but not control or joint control. This is generally the case where the Company 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.

Equity Method:

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Company's share of the post-acquisition profits or losses of the investee in profit and loss, and the Company's share of other comprehensive income of the investee in other comprehensive income.

When the Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Company and its associates are eliminated to the extent of the Company'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 Company.

(c) Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

(d) Income Tax:

Tax expense for the year comprises of current tax and deferred tax.

Current income tax

The income tax expense or credit for the period is the tax payable on the current periods taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred tax

Deferred tax is provided using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date in the standalone financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary

differences, and the carry forward of unused tax credits and unused tax losses can be utilised,

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

(e) Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act. Deferred tax assets and liabilities and advance against current tax are classified as non-current liabilities and current assets respectively.

(f) Investments and other financial assets

(i) Classification

The Company classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value through other comprehensive income, and those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value wherever necessary,

(iii) De-recognition

A financial asset or part of a financial asset is primarily derecognised (i.e removed from the Company statement of financial position) when:

The Company has transferred the rights to receive cash flows from the financial assets or

The Company has retained the contractual right to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, and payables, net of directly attributable transaction costs. The Company financial liabilities besides other may include loans and borrowings including trade payables, trade deposits, retention money and liability towards services, sales incentive, other payables and derivative financial instruments.

The measurement of financial liabilities depends on their classification, as described below:

Reclassification of financial assets:

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company senior management determines change in the business model as a result of external or internal changes which are significant to the Company operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

(g) Property, Plant and Equipment (PPE):

Tangible assets are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use.

(h) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand, demand deposits with banks having maturity of less than Three months and other short-term highly liquid investments/deposits with an original maturity of three months or less.

(i) Inventories

Stock-in-trade is valued at the lower of cost or market price. Cost is generally determined on average cost basis.

(j) Employee Benefits

Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.

(k) Depreciation and Amortization

(i) Depreciation on Fixed assets is provided on WDV basis over the useful lives of assets as per the Schedule II of Companies Act 2013 .

(ii) In respect of assets acquired during the year, depreciation has been provided on a pro-rata basis from the day of the acquisition of the asset to the end of the year i.e. 31st March 2019.

(l) Borrowing Costs:

Borrowing costs, which are directly attributable to the acquisition/construction of fixed assets, till the time such assets are ready for intended use, are capitalized as part of the cost of the assets and other borrowing costs are charged to Statement of Profit and Loss.

(m). Exceptional Items

Exceptional items are transactions which due to their size or incidence are separately disclosed to enable a full understanding of the Company financial performance.

(n). Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

(o). Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the Company are segregated. Cash and cash equivalents in the cash flow comprise cash at bank, cash/ cheques in hand and short-term investments with an original maturity of three months or less.

Transition disclosure notes

Adoption of a new accounting standard on Leases Ind AS 116

The company has not adopted Ind AS 116 'Leases' as notified by the Ministry of Corporate Affairs (MCA) in the Companies (Indian Accounting Standard) Amendment Rules, 2019 since the rent paid by the company for its registered office is immaterial. Accordingly, the comparatives have not been retrospectively adjusted.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (6) [See below]	Textual information (7) [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 (8) [See below]	Textual information (9) [See below]

Textual information (6)

Statement of Ind AS compliance [Text Block]

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act. These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

Textual information (7)

Statement of Ind AS compliance [Text Block]

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act. These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

Textual information (8)

Disclosure of significant accounting policies [Text Block]

Notes Forming Part of the Financial Statements for the Year Ended March 31, 2024

Background:

Mercury Investments Limited is a company limited by shares, incorporated on 28th January 1972 under Companies Act 1956. The Company is engaged in investment and financing.

Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of Ind AS financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for Certain Financial Assets are measured at Fair Value wherever necessary

(b) Principles of consolidation and equity accounting

1. Associates

Associates are all entities over which the Company has significant influence but not control or joint control. This is generally the case where the Company 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.

Equity Method:

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Company's share of the post-acquisition profits or losses of the investee in profit and loss, and the Company's share of other comprehensive income of the investee in other comprehensive income.

When the Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Company and its associates are eliminated to the extent of the Company'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 Company.

(c) Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

(d) Income Tax:

Tax expense for the year comprises of current tax and deferred tax.

Current income tax

The income tax expense or credit for the period is the tax payable on the current periods taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred tax

Deferred tax is provided using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date in the standalone financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised,

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

(e) Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act. Deferred tax assets and liabilities and advance against current tax are classified as non-current liabilities and current assets respectively.

(f) Investments and other financial assets

(i) Classification

The Company classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value through other comprehensive income, and those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value wherever necessary,

(iii) De-recognition

A financial asset or part of a financial asset is primarily derecognised (i.e. removed from the Company statement of financial position) when:

The Company has transferred the rights to receive cash flows from the financial assets or

The Company has retained the contractual right to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, and payables, net of directly attributable transaction costs. The Company financial liabilities besides other may include loans and borrowings including trade payables, trade deposits, retention money and liability towards services, sales incentive, other payables and derivative financial instruments.

The measurement of financial liabilities depends on their classification, as described below:

Reclassification of financial assets:

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company senior management determines change in the business model as a result of external or internal changes which are significant to the Company operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

(g) Property, Plant and Equipment (PPE):

Tangible assets are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use.

(h) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand, demand deposits with banks having maturity of less than Three months and other short-term highly liquid investments/deposits with an original maturity of three months or less.

(i) Inventories

Stock-in-trade is valued at the lower of cost or market price. Cost is generally determined on average cost basis.

(j) Employee Benefits

Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.

(k) Depreciation and Amortization

(i) Depreciation on Fixed assets is provided on WDV basis over the useful lives of assets as per the Schedule II of Companies Act 2013 .
(ii) In respect of assets acquired during the year, depreciation has been provided on a pro-rata basis from the day of the acquisition of the asset to the end of the year i.e. 31st March 2019.

(l) Borrowing Costs:

Borrowing costs, which are directly attributable to the acquisition/construction of fixed assets, till the time such assets are ready for intended use, are capitalized as part of the cost of the assets and other borrowing costs are charged to Statement of Profit and Loss.

(m). Exceptional Items

Exceptional items are transactions which due to their size or incidence are separately disclosed to enable a full understanding of the Company financial performance.

(n). Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

(o). Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the Company are segregated. Cash and cash equivalents in the cash flow comprise cash at bank, cash/ cheques in hand and short-term investments with an original maturity of three months or less.

Transition disclosure notes

Adoption of a new accounting standard on Leases Ind AS 116

The company has not adopted Ind AS 116 'Leases' as notified by the Ministry of Corporate Affairs (MCA) in the Companies (Indian Accounting Standard) Amendment Rules, 2019 since the rent paid by the company for its registered office is immaterial. Accordingly, the comparatives have not been retrospectively adjusted.

Textual information (9)

Disclosure of significant accounting policies [Text Block]

Notes Forming Part of the Financial Statements for the Year Ended March 31, 2024

Background:

Mercury Investments Limited is a company limited by shares, incorporated on 28th January 1972 under Companies Act 1956. The Company is engaged in investment and financing.

Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of Ind AS financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

(a) Basis of preparation

(i) Compliance with Ind AS

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act.

The financial statements up to year ended 31 March 2023 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

These financial statements are the first financial statements under Ind AS. Refer note 31 for an explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position and financial performance.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for Certain Financial Assets are measured at Fair Value wherever necessary

(b) Principles of consolidation and equity accounting

1. Associates

Associates are all entities over which the Company has significant influence but not control or joint control. This is generally the case where the Company 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.

Equity Method:

Under the equity method of accounting, the investments are initially recognised at cost and adjusted thereafter to recognise the Company's share of the post-acquisition profits or losses of the investee in profit and loss, and the Company's share of other comprehensive income of the investee in other comprehensive income.

When the Company's share of losses in an equity-accounted investment equals or exceeds its interest in the entity, including any other unsecured long-term receivables, the Company does not recognise further losses, unless it has incurred obligations or made payments on behalf of the other entity.

Unrealised gains on transactions between the Company and its associates are eliminated to the extent of the Company'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 Company.

(c) Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

(d) Income Tax:

Tax expense for the year comprises of current tax and deferred tax.

Current income tax

The income tax expense or credit for the period is the tax payable on the current periods taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

Deferred tax

Deferred tax is provided using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date in the standalone financial statements.

Deferred tax liabilities are recognised for all taxable temporary differences, except:

When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

In respect of taxable temporary differences associated with investments in subsidiaries, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary

differences, and the carry forward of unused tax credits and unused tax losses can be utilised,

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

(e) Current and non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act. Deferred tax assets and liabilities and advance against current tax are classified as non-current liabilities and current assets respectively.

(f) Investments and other financial assets

(i) Classification

The Company classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value through other comprehensive income, and those measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in other comprehensive income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.

The Company reclassifies debt investments when and only when its business model for managing those assets changes.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value wherever necessary,

(iii) De-recognition

A financial asset or part of a financial asset is primarily derecognised (i.e removed from the Company statement of financial position) when:

The Company has transferred the rights to receive cash flows from the financial assets or

The Company has retained the contractual right to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified at initial recognition as financial liabilities at fair value through profit or loss, loans and borrowings, and payables, net of directly attributable transaction costs. The Company financial liabilities besides other may include loans and borrowings including trade payables, trade deposits, retention money and liability towards services, sales incentive, other payables and derivative financial instruments.

The measurement of financial liabilities depends on their classification, as described below:

Reclassification of financial assets:

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company senior management determines change in the business model as a result of external or internal changes which are significant to the Company operations. Such changes are evident to external parties. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

(g) Property, Plant and Equipment (PPE):

Tangible assets are stated at cost less accumulated depreciation and impairment loss, if any. Cost comprises of purchase price and any directly attributable cost of bringing the assets to its working condition for its intended use.

(h) Cash & Cash Equivalents

Cash and cash equivalents for the purpose of cash flow statement comprise cash in hand, demand deposits with banks having maturity of less than Three months and other short-term highly liquid investments/deposits with an original maturity of three months or less.

(i) Inventories

Stock-in-trade is valued at the lower of cost or market price. Cost is generally determined on average cost basis.

(j) Employee Benefits

Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.

(k) Depreciation and Amortization

(i) Depreciation on Fixed assets is provided on WDV basis over the useful lives of assets as per the Schedule II of Companies Act 2013 .

(ii) In respect of assets acquired during the year, depreciation has been provided on a pro-rata basis from the day of the acquisition of the asset to the end of the year i.e. 31st March 2019.

(l) Borrowing Costs:

Borrowing costs, which are directly attributable to the acquisition/construction of fixed assets, till the time such assets are ready for intended use, are capitalized as part of the cost of the assets and other borrowing costs are charged to Statement of Profit and Loss.

(m). Exceptional Items

Exceptional items are transactions which due to their size or incidence are separately disclosed to enable a full understanding of the Company financial performance.

(n). Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effect of all potentially dilutive equity shares.

(o). Cash Flow Statement

Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the Company are segregated. Cash and cash equivalents in the cash flow comprise cash at bank, cash/ cheques in hand and short-term investments with an original maturity of three months or less.

Transition disclosure notes

Adoption of a new accounting standard on Leases Ind AS 116

The company has not adopted Ind AS 116 'Leases' as notified by the Ministry of Corporate Affairs (MCA) in the Companies (Indian Accounting Standard) Amendment Rules, 2019 since the rent paid by the company for its registered office is immaterial. Accordingly, the comparatives have not been retrospectively adjusted.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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 INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [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 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				
Useful lives or depreciation rates, property, plant and equipment				
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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 Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	as per companies act	as per companies act	as per companies act	as per companies act
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 INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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 Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment			as per companies act	as per companies act
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in 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]	
	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 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 Value	Written Down Value	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	as per companies act	as per companies act	as per companies act	as per companies act
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in 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	0	9,54,785		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1,47,854	-81,409		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,47,854	-81,409		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-1,47,854	8,73,376		0
Property, plant and equipment at end of period	8,92,482	10,40,336	1,66,960	37,69,212

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 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	9,54,785			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1,47,854	81,409
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,47,854	81,409
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	9,54,785		1,47,854	81,409
Property, plant and equipment at end of period	37,69,212	28,14,427	28,76,730	27,28,876

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [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]	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		0	9,54,785	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-1,36,820	-67,936	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1,36,820	-67,936	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-1,36,820	8,86,849	
Property, plant and equipment at end of period	26,47,467	8,34,535	9,71,355	84,506

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]
	01/04/2024 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	9,54,785		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				1,36,820
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1,36,820
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	9,54,785		1,36,820
Property, plant and equipment at end of period	22,15,271	22,15,271	12,60,486	13,80,736

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned 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			0	9,54,785
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	67,936		-1,36,820	-67,936
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	67,936		-1,36,820	-67,936
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	67,936		-1,36,820	8,86,849
Property, plant and equipment at end of period	12,43,916	11,75,980	8,34,535	9,71,355

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
	31/03/2023	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		0	9,54,785	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	9,54,785	
Property, plant and equipment at end of period	84,506	22,15,271	22,15,271	12,60,486

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned 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
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	1,36,820	67,936		-11,034
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	1,36,820	67,936		-11,034
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1,36,820	67,936		-11,034
Property, plant and equipment at end of period	13,80,736	12,43,916	11,75,980	49,930

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [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	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-13,473			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-13,473			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-13,473		0	0
Property, plant and equipment at end of period	60,964	74,437	10,29,373	10,29,373

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

..(9)

Unless otherwise specified, all monetary values are in 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]	
	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		11,034	13,473	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		11,034	13,473	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
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	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		11,034	13,473	
Property, plant and equipment at end of period	10,29,373	9,79,443	9,68,409	9,54,936

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 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
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	0	0		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	0	0	0	58,075

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [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			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0	0
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			0	0
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		0	0
Property, plant and equipment at end of period	58,075	58,075	58,075	58,075

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

..(12)

Unless otherwise specified, all monetary values are in 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]		
	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		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	58,075	8,017	8,017	8,017

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

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 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		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	4,66,493	4,66,493	4,66,493	4,58,476

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Computer equipments [Member]	
	Owned assets [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]		
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
Depreciation recognised as part of cost of other assets		0
Total Depreciation property plant and equipment		0
Impairment loss recognised in profit or loss, property, plant and equipment		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0
Impairment loss recognised in other comprehensive income, property, plant and equipment		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment		0
Total increase (decrease) through transfers and other changes, 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
Decrease through classified as held for sale, property, plant and equipment		0
Decrease through loss of control of subsidiary, property, plant and equipment		0
Total increase (decrease) in property, plant and equipment		0
Property, plant and equipment at end of period	4,58,476	4,58,476

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

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

[400700] Notes - Investment property**Disclosure of detailed information about investment property [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	1			
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 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 investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment in Land	Investment in Land		Investment in Land
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Total increase (decrease) in investment property	0	0		0
Investment property at end of period	99,62,986	99,62,986	99,62,986	0

Disclosure of detailed information about investment property [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	1	2		
	Accumulated depreciation and impairment [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment in Land	Investment in Building	Investment in Building	
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Total increase (decrease) in investment property	0	0	0	
Investment property at end of period	0	42,02,658	42,02,658	42,02,658

Disclosure of detailed information about investment property [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	2		3	
	Accumulated depreciation and impairment [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [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 detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment in Building	Investment in Building	Investment in Jewellery	Investment in Jewellery
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Total increase (decrease) in investment property	0	0	0	0
Investment property at end of period	0	0	96,639	96,639

Disclosure of detailed information about investment property [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	3		
	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about investment property at cost [Abstract]			
Disclosure of detailed information about investment property [Line items]			
Nature of investment property		Investment in Jewellery	Investment in Jewellery
Reconciliation of changes in investment property [Abstract]			
Changes in investment property [Abstract]			
Total increase (decrease) in investment property		0	0
Investment property at end of period	96,639	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

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

..(1)

Unless otherwise specified, all monetary values are in 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	31/03/2023
Disclosure of detailed information about other intangible assets [Abstract]			
Disclosure of detailed information about other intangible assets [Line items]			
Reconciliation of changes in other intangible assets [Abstract]			
Other intangible assets at end of period	0	0	0

Unless otherwise specified, all monetary values are in 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 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 assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [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]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,70,000	7,42,500	2,70,000	7,42,500
Financial assets, at fair value	2,70,000	7,42,500	2,70,000	7,42,500

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Equity investments [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	1,20,67,395	1,40,67,544	1,08,10,470	1,23,52,221
Financial assets, at fair value	1,20,67,395	1,40,67,544	1,08,10,470	1,23,52,221
Description of other financial assets at amortised cost class			NA	NA
Description of other financial assets at fair value class			NA	NA

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class [Member]		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	12,56,925	17,15,323	12,56,925	17,15,323
Financial assets, at fair value	12,56,925	17,15,323	12,56,925	17,15,323
Description of other financial assets at fair value class			cash and cash equivalents	cash and cash equivalents

Disclosure of financial liabilities [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
Categories of financial liabilities [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	2,02,57,304	2,06,26,044	2,02,57,304	2,06,26,044
Financial liabilities, at fair value	2,02,57,304	2,06,26,044	2,02,57,304	2,06,26,044

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
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]		

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	1		2	
	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	Trade investments	Trade investments	Other investments	Other investments
Nature of non-current investments	Quoted	Quoted	Unquoted	Unquoted
Non-current investments	81,32,904	73,02,017	3,56,354	28,62,988
Name of body corporate in whom investment has been made	Textual information (10) [See below]	Textual information (11) [See below]	Textual information (12) [See below]	Textual information (13) [See below]
Number of shares of non-current investment made in body corporate	[shares] 66,076	[shares] 0	[shares] 53,929	[shares] 0

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	M3	
	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	Investments in mutual funds	Investments in mutual funds
Class of non-current investments	Trade investments	Trade investments
Nature of non-current investments	Quoted	Quoted
Non-current investments	23,21,212	21,87,216
Name of body corporate in whom investment has been made	Textual information (14) [See below]	Textual information (15) [See below]
Number of shares of non-current investment made in body corporate	[shares] 1,373.82	[shares] 0

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	81,32,904	94,89,233
Market value of quoted non-current investments	1,04,54,116	30,79,092
Aggregate amount of unquoted non-current investments	26,77,566	28,62,988
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (10)**Name of body corporate in whom investment has been made**

Carborandum Universal Ltd (2,530 Shares), CCCL (53,071 Shares) Edelweiss Capital Ltd (190 Shares) Idea Cellular Ltd (1300 Shares) Himachal Futuristic Communication Ltd. (355 Shares) Info Edge (I) Ltd (607 Shares) Krebs Biochemicals (200 Shares) Vascon Engineers (2,800 Shares) IDFC Bank (5,023 Shares)

Textual information (11)**Name of body corporate in whom investment has been made**

Carborandum Universal Ltd (2,530 Shares), CCCL (53,071 Shares) Edelweiss Capital Ltd (190 Shares) Idea Cellular Ltd (1300 Shares) Himachal Futuristic Communication Ltd. (355 Shares) Info Edge (I) Ltd (607 Shares) Krebs Biochemicals (200 Shares) Vascon Engineers (2,800 Shares) IDFC Bank (5,023 Shares)

Textual information (12)

Name of body corporate in whom investment has been made

Swadeshi Fan Industries (325 Shares of Rs. 50/- Paid) Madhusudhan Electro Circuit System Ltd (14,000 Shares) Shatapatri Estates Pvt Ltd - Preference Shares (6,104 Shares) Vikram Engineer Ltd (19,500 Shares) Nippon Commercial Co (14,000 Shares)

Textual information (13)

Name of body corporate in whom investment has been made

Swadeshi Fan Industries (325 Shares of Rs. 50/- Paid) Madhusudhan Electro Circuit System Ltd (14,000 Shares) Shatapatri Estates Pvt Ltd -Equity Shares (6,104 Shares) Vikram Engineer Ltd (19,500 Shares) Nippon Commercial Co (14,000 Shares)

Textual information (14)

Name of body corporate in whom investment has been made

(Goldman Sachs Liquid Bees- units) (Birla Sunlife Front Line Equity Fund- units) (HDFC Balanced Fund Growth- units) (HDFC Hybrid Equity Fund Growth- 67.35 units) (ICICI Prudential Discovery Fund- Dividend units) (IDFC Hybrid Infra- Portfolio 705.47 units) (UTI Units 600 units)

Textual information (15)

Name of body corporate in whom investment has been made

(Goldman Sachs Liquid Bees- units) (Birla Sunlife Front Line Equity Fund- units) (HDFC Balanced Fund Growth- units) (HDFC Hybrid Equity Fund Growth- 67.35 units) (ICICI Prudential Discovery Fund- Dividend units) (IDFC Hybrid Infra- Portfolio 705.47 UNITS) (UTI Units 600 units)

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2025	31/03/2024
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in 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	11,12,632	-2,15,725
Net cash flows from (used in) operating activities	11,12,632	-2,15,725
Net cash flows from (used in) investing activities, continuing operations	46,639	4,62,237
Net cash flows from (used in) investing activities	46,639	4,62,237
Net cash flows from (used in) financing activities, continuing operations	-16,17,669	-12,19,923
Net cash flows from (used in) financing activities	-16,17,669	-12,19,923

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [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
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
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	EQUITY	EQUITY	EQUITY
Name of shareholder			Dev Priya Somany	Dev Priya Somany
Permanent account number of shareholder			AJWPS8338L	AJWPS8338L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 92,205	[shares] 92,205
Percentage of shareholding in company			48.53%	48.53%

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	EQUITY	EQUITY
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	EQUITY
Name of shareholder	Shivani Somany	Shivani Somany
Permanent account number of shareholder	ADGPA2651Q	ADGPA2651Q
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 87,130	[shares] 87,130
Percentage of shareholding in company	45.86%	45.86%

Disclosure of classes of equity share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in 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
Number of shares authorised	[shares] 2,00,000	[shares] 2,00,000		[shares] 2,00,000
Value of shares authorised	20,00,000	20,00,000		20,00,000
Number of shares issued	[shares] 1,90,000	[shares] 1,90,000		[shares] 1,90,000
Value of shares issued	19,00,000	19,00,000		19,00,000
Number of shares subscribed and fully paid	[shares] 1,90,000	[shares] 1,90,000		[shares] 1,90,000
Value of shares subscribed and fully paid	19,00,000	19,00,000		19,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,90,000	[shares] 1,90,000		[shares] 1,90,000
Total value of shares subscribed	19,00,000	19,00,000		19,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,90,000	[shares] 1,90,000		[shares] 1,90,000
Value of shares called	19,00,000	19,00,000		19,00,000
Value of shares paid-up	19,00,000	19,00,000		19,00,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 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] 1,90,000	[shares] 1,90,000	[shares] 1,90,000	[shares] 1,90,000

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	8,235		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	8,235		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	8,235		0
Equity share capital at end of period	19,00,000	19,00,000	18,91,765	19,00,000
Rights preferences and restrictions attaching to class of share capital				0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				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]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0

Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				EQUITY

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in 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	
Number of shares authorised	[shares] 2,00,000	
Value of shares authorised	20,00,000	
Number of shares issued	[shares] 1,90,000	
Value of shares issued	19,00,000	
Number of shares subscribed and fully paid	[shares] 1,90,000	
Value of shares subscribed and fully paid	19,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 1,90,000	
Total value of shares subscribed	19,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,90,000	
Value of shares called	19,00,000	
Value of shares paid-up	19,00,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 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] 1,90,000	[shares] 1,90,000
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	8,235	
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	8,235	
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	8,235	
Equity share capital at end of period	19,00,000	18,91,765
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
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	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	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]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	EQUITY	

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Whether reduction in capital done during year	No	No
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[400300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Borrowings [Member]		Loans and advances from related parties [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	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	1,99,90,661	2,04,68,920	1,99,90,661	2,04,68,920

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of borrowings [Axis]	Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2025	31/03/2024
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	1,99,90,661	2,04,68,920

[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 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	31/03/2023	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				01/04/2024 to 31/03/2025
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	39,182	39,665		39,182
Deferred tax liabilities	17,72,387	21,60,445	9,82,846	17,72,387
Net deferred tax liability (assets)	17,33,205	21,20,780	9,82,846	17,33,205
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	17,33,205	21,20,780		17,33,205
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-3,87,575	11,37,934		-3,87,575
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	-3,87,575	11,37,934		-3,87,575
Total increase (decrease) in deferred tax liability (assets)	-3,87,575	11,37,934		-3,87,575
Deferred tax liability (assets) at end of period	17,33,205	21,20,780	9,82,846	17,33,205
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 INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	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	39,665		39,182	39,665
Deferred tax liabilities	21,60,445	9,82,846	17,72,387	21,60,445
Net deferred tax liability (assets)	21,20,780	9,82,846	17,33,205	21,20,780
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	21,20,780		17,33,205	21,20,780
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	11,37,934		-3,87,575	11,37,934
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	11,37,934		-3,87,575	11,37,934
Total increase (decrease) in deferred tax liability (assets)	11,37,934		-3,87,575	11,37,934
Deferred tax liability (assets) at end of period	21,20,780	9,82,846	17,33,205	21,20,780
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 INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	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		39,182	39,665	
Deferred tax liabilities	9,82,846	17,72,387	21,60,445	9,82,846
Net deferred tax liability (assets)	9,82,846	17,33,205	21,20,780	9,82,846
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		17,33,205	21,20,780	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		-3,87,575	11,37,934	
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		-3,87,575	11,37,934	
Total increase (decrease) in deferred tax liability (assets)		-3,87,575	11,37,934	
Deferred tax liability (assets) at end of period	9,82,846	17,33,205	21,20,780	9,82,846
Description of other temporary differences		DEFFERD TAX	DEFFERD TAX	

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
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]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
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 assets	39,182	39,665	
Deferred tax liabilities	17,72,387	21,60,445	9,82,846
Net deferred tax liability (assets)	17,33,205	21,20,780	9,82,846
Net deferred tax assets and liabilities [Abstract]			
Net deferred tax liabilities	17,33,205	21,20,780	
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	-3,87,575	11,37,934	
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	-3,87,575	11,37,934	
Total increase (decrease) in deferred tax liability (assets)	-3,87,575	11,37,934	
Deferred tax liability (assets) at end of period	17,33,205	21,20,780	9,82,846
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

Unless otherwise specified, all monetary values are in 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
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in 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
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]		
	31/03/2025	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]			
Inventories notes [Abstract]			
Classification of inventories [Abstract]			
Classification of inventories [Line items]			
Inventories	0	0	0

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
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	2,70,000	7,42,500	2,70,000	7,42,500
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	2,70,000	7,42,500	2,70,000	7,42,500
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
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	11,55,923	11,55,923		
Provision leave encashment			1,55,560	1,55,560
Total provisions for employee benefits	11,55,923	11,55,923	1,55,560	1,55,560
CSR expenditure provision	0	0	0	0
Total provisions	11,55,923	11,55,923	1,55,560	1,55,560

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	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
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	1,20,666	50,978	34,274	26,332
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	From Related Party	From Related Party	Other Payables	Other Payables
Other current financial liabilities, others	1,20,666	50,978	34,274	26,332

Other current financial liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	M1			
	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 financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others			1,11,703	79,813
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others			Statutory Payable	Dues
Other current financial liabilities, others			1,11,703	79,813

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Other loans [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]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	0	0	0	0
Allowance for bad and doubtful loans	0	0	0	0
Total loans	0	0	0	0
Nature of other loans			from related parties	from related parties
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
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	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
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	4,19,500	4,19,500	11,764	6,977
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Advance Recoverable in Cash or Kind from others	Advance Recoverable in Cash or Kind from others	Prepaid expenses	Prepaid expenses
Other current assets, others	4,19,500	4,19,500	11,764	6,977

Other current assets others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	M1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Other current assets notes [Abstract]		
Other current assets [Abstract]		
Other current assets, others	6,73,962	6,73,962
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	Advance Recoverable in Cash or Kind from RELATED PARTIES	Advance Recoverable in Cash or Kind from RELATED PARTIES
Other current assets, others	6,73,962	6,73,962

Other non-current assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	M1	
	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	5,520	5,520
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	SECURITY DEPOSIT	SECURITY DEPOSIT
Other non-current assets, others	5,520	5,520

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Total dividend receivable	0	0	
Advances, non-current	0	0	
Total other non-current assets	5,520	5,520	5,520
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other deposits with banks	2,41,103	7,27,609	6,93,699
Other balances with banks	10,04,379	9,79,389	19,79,564
Total balance with banks	12,45,482	17,06,998	26,73,263
Cash on hand	5,923	2,805	9,951
Total cash and cash equivalents	12,51,405	17,09,803	26,83,214
Total cash and bank balances	12,51,405	17,09,803	26,83,214
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 assets	11,05,226	11,00,439	11,00,583
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	2,66,643	1,57,123	4,28,501
Total other advance	0	0	
Total deposits refundable current	0	0	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	
Total proposed equity dividend	0	0	
Total proposed preference dividend	0	0	
Total proposed dividend	0	0	

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in 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]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	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 share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
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	0	0	
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		0	0
Number of warrants converted into equity shares during period		0	0
Number of warrants converted into preference shares during period		0	0
Number of warrants converted into debentures during period		0	0
Number of warrants issued during period (in foreign currency)		0	0
Number of warrants issued during period (INR)		0	0

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

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

Textual information (16)

Disclosure of revenue [Text Block]

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

Textual information (17)

Disclosure of revenue [Text Block]

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government. 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. Amounts disclosed are net of returns, trade discounts, rebates, Value added taxes.

The recognition criteria described below must be met before revenue is recognized:

Sale of Goods

Revenue from the sale of goods is recognized upon passage of title to the customers which coincides with their delivery and is measured at fair value of consideration received/receivable, net of returns and allowances, discounts, volume rebates and cash discounts.

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividends

Revenue is recognized when the right to receive the payment is established by the balance sheet date.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in 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 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
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.	Retirement Benefits etc. payable to the employees are charged as expense in the year in which they are paid.
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in 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
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[700100] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	SHARAD SOMANY	ANJALIKA SOMANY	PRAKASH KUMAR	SANJIV SHARMA
Director identification number of key managerial personnel or director	00082827	01199656	08524616	08192643
Date of birth of key managerial personnel or director	04/05/1967	04/08/1946	05/12/1988	15/04/1970
Designation of key managerial personnel or director	Managing Director	Director	Director	Director
Qualification of key managerial personnel or director	POST GRADUATE	POST GRADUATE	POST GRADUATE	POST GRADUATE
Shares held by key managerial personnel or director	[shares] 0	[shares] 6,085	[shares] 160	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5
	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]	
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]	
Name of key managerial personnel or director	Shree Bhagwan Sharma
Permanent account number of key managerial personnel or director	BLKPS2262Q
Date of birth of key managerial personnel or director	05/07/1961
Designation of key managerial personnel or director	CFO
Qualification of key managerial personnel or director	GRADUATE
Shares held by key managerial personnel or director	[shares] 347
Key managerial personnel or director remuneration [Abstract]	
Gross salary to key managerial personnel or director [Abstract]	
Gross salary to key managerial personnel or director	0
Total key managerial personnel or director remuneration	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
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 INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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 INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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 INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
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	0	0
Revenue from sale of services	18,00,000	19,00,000
Total revenue from operations other than finance company	18,00,000	19,00,000
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	18,00,000	19,00,000
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	21,289	59,874
Total interest income on non-current investments	21,289	59,874
Total interest income	21,289	59,874
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from others	25,350	21,726
Total dividend income current investments	25,350	21,726
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	25,350	21,726
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Liabilities written off	0	58,100
Total other non-operating income	0	58,100
Total other income	46,639	1,39,700
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense other borrowings	11,39,357	10,84,498
Other interest charges	53	3,559
Total interest expense	11,39,410	10,88,057
Total finance costs	11,39,410	10,88,057
Employee benefit expense [Abstract]		
Salaries and wages	4,11,334	3,04,333
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Total contribution to provident and other funds	0	0
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Staff welfare expense	2,510	140

Total employee benefit expense	4,13,844	3,04,473
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,47,854	81,409
Total depreciation, depletion and amortisation expense	1,47,854	81,409
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	15,935	26,728
Rent	72,000	72,000
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	3,512	3,671
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	5,481	6,589
Printing stationery	275	3,245
Travelling conveyance	11,120	9,365
Legal professional charges	59,170	52,620
Directors sitting fees	0	0
Advertising promotional expenses	0	16,800
Cost repairs maintenance other assets	1,02,520	31,699
Cost transportation [Abstract]		
Total cost transportation	0	0
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	17,700	17,700
Total payments to auditor	17,700	17,700
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	3,80,507	6,90,458
Total other expenses	6,68,220	9,30,875
Current tax [Abstract]		
Total current tax	0	0

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	12,51,405	17,09,803	26,83,214
Cash and cash equivalents	12,51,405	17,09,803	26,83,214
Income taxes paid (refund), classified as operating activities	1,82,537	1,94,744	
Income taxes paid (refund), classified as financing activities	0	12	
Total income taxes paid (refund)	1,82,537	1,94,756	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Total domestic turnover goods, gross	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	18,00,000	19,00,000
Total revenue from sale of services	18,00,000	19,00,000
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in 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	No	No
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 INR

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

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in 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	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	3		4	
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	Wintrade Trading Pvt Ltd	Wintrade Trading Pvt Ltd	SHATAPATRI ESTATES PRIVATE LIMITED	SHATAPATRI ESTATES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACW3767B	AAACW3767B		
CIN of related party			U70109DL2006PTC154860	U70109DL2006PTC154860
Description of nature of transactions with related party	License Expenses	License Expenses	inInterest on loan Received	inInterest on loan Received
Description of nature of related party relationship	84	84	84	84
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	720		
Other related party transactions income			0	159.9
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 INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Member]			
	1		2	
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	Sharad SOmany	Sharad SOmany	Shweta Chaturvedi	Shweta Chaturvedi
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJWPS8298M	AJWPS8298M	AOTPC6451Q	AOTPC6451Q
Description of nature of transactions with related party	salary	salary	salary	salary
Description of nature of related party relationship	82	82	82	82
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions expense	0	1,243.33	0	1,800
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 INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of related party [TextBlock]	Textual information (18) [See below]	Textual information (19) [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 (18)

Disclosure of related party [Text Block]

27 RELATED PARTY TRANSACTIONS

The related parties as per the terms of Ind AS-24, "Related Party Disclosures", (specified under section 188 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2015) and description of their relationship and transaction carried out with them during the year in the ordinary course of business are given below:

27.1 Details of Related Parties:

Name of Related Parties	Type of Relation
Wintrade Trading Pvt Ltd	Entities significantly influenced by KMP or their relatives
Dev Holdings Ltd	Entities significantly influenced by KMP or their relatives
V.E Motor Accessories & Motor Accessories Pvt Ltd	Entities significantly influenced by KMP or their relatives
Shatapatri Estates Pvt Ltd	Entities significantly influenced by KMP or their relatives
Madhusudan Holdings Ltd	Entities significantly influenced by KMP or their relatives
India Century Advisory Company Private Limited	Entities significantly influenced by KMP or their relatives

Savayava Farm Products LLP	Entities significantly influenced by KMP or their relatives	
Mr. Sharad Somany		Managing Director/Key Managerial Personnel
Mrs. Anjalika Somany		Director/Key Managerial Personnel
Mrs. Sanjiv Sharma		Director/Key Managerial Personnel
Mr. Prakash Kumar		Director/Key Managerial Personnel
Mr. Shree Bhagwan Sharma	Chief Financial Officer	
Mr. Dev Priya Somany		Relative of Director
Mr. Shashi Kumar Somany	Relative of Director	

27.2 Details of related party transactions during the year ended 31.03.2025 :

TYPE OF TRANSACTION	Year	KMP	Relatives of KMP	Entities in which KMP/ Relative of KMP has significant influence	(All Amount in INR Hundred)
					Total
Remuneration/ Salary	2024-25				-
Sharad Somany					-
Ms. Shweta Chaturvedi					-
	2023-24				-

Sharad Somany		1,243.33		1,243.33
Ms. Shweta Chaturvedi		1,800.00		1,800.00
License Expenses	2024-25			-
Wintrade Trading Pvt Ltd			720.00	720.00
	2023-24			-
Wintrade Trading Pvt Ltd			720.00	720.00
Interest on loan Paid	2024-25			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		11,352.67	11,352.67	
	2023-24			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		10,826.72	10,826.72	
Interest on loan Received	2024-25			-
Dev Holding Limited				-
Shatapatri Estates Pvt Ltd			-	
	2023-24			-
Dev Holding Limited			59.84	59.84
Shatapatri Estates Pvt Ltd			159.90	159.90
Repayment of Loan	2024-25		-	-
V.E Motor Accessories & Motor Accessories Pvt Ltd		20,000.00	20,000.00	
	2023-24		-	-
V.E Motor Accessories & Motor Accessories Pvt Ltd		27,000.00	27,000.00	

Receipt of Loan given	2024-25			-
Dev Holding Limited				-
Shatapatri Estates Pvt Ltd			-	
Mr.Shashi Kumar Somany			-	
Dev Holding Limited	2023-24		3,102.38	3,102.38
Shatapatri Estates Pvt Ltd			5,354.53	
Mr.Shashi Kumar Somany			22,000.00	
Loan Given	2024-25			-
Mr.Shashi Kumar Somany			-	
	2023-24			-
Mr.Shashi Kumar Somany			22,000.00	22,000.00
Loan Received	2024-25			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		5,000.00	5,000.00	
	2023-24			
V.E Motor Accessories & Motor Accessories Pvt Ltd		22,000.00	22,000.00	
				-

27.3 Outstanding Balances As at 31st March, 2025

Entities in

TYPE OF TRANSACTION	Year	KMP	Relatives of KMP	which KMP/ Relative of KMP has significant influence	Total
Advance Receivable in Cash or Kind			-		
	2024-25				-
Dev Priya Somany			5,496.09		5,496.09
Madhusudan Holdings Ltd			1,243.53	1,243.53	
	2023-24				-
Dev Priya Somany			5,496.09		5,496.09
Madhusudan Holdings Ltd			1,243.53	1,243.53	
					-
Financial Liability - Loans				-	
	2024-25				-
Anjalika Somany			50,000.00		50,000.00
V.E Motor Accessories & Motor Accessories Pvt Ltd	1,49,906.61	1,49,906.61			
	2023-24				-
Anjalika Somany			50,000.00		50,000.00
V.E Motor Accessories & Motor Accessories Pvt Ltd	1,54,689.20	1,54,689.20			
					-
					-
Trade Receivable					-
	2024-25				-

India Century Advisory Pvt Ltd		2,700.00	2,700.00	
	2023-24			-
India Century Advisory Pvt Ltd		2,700.00	2,700.00	
Other Current Liability				-
	2024-25			-
Savayava Farm Products LLP		486.40	486.40	
	2023-24			-
Savayava Farm Products LLP		486.40	486.40	
				-
				-

Textual information (19)

Disclosure of related party [Text Block]

RELATED PARTY TRANSACTIONS

The related parties as per the terms of Ind AS-24, Related Party Disclosures, (specified under section 188 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2015) and description of their relationship and transaction carried out with them during the year in the ordinary course of business are given below:

Details of Related Parties:

Name of Related Parties	Type of Relation
Wintrade Trading Pvt Ltd	Director/Key Managerial Personnel is interested
Dev Holdings Ltd	Director/Key Managerial Personnel is interested
V.E Motor Accessories & Motor Accessories Pvt Ltd	Director/Key Managerial Personnel is interested
Shatapatri Estates Pvt Ltd	Director/Key Managerial Personnel is interested
Madhusudan Holdings Ltd	Director/Key Managerial Personnel is interested
India Century Advisory Company Private Limited	Director/Key Managerial Personnel is interested
Savayava Farm Products LLP	Director/Key Managerial Personnel is interested

Director/Key

Mr. Sharad Somany		Managerial Personnel		
Mrs. Anjalika Somany		Director/Key Managerial Personnel		
Mrs. Sanjiv Sharma		Director/Key Managerial Personnel		
Mr. Prakash Kumar		Director/Key Managerial Personnel		
Mr. Shree Bhagwan Sharma	Chief Financial Officer			
Ms. Shweta Chaturvedi		Compliance Officer		
Mr. Dev Priya Somany		Relative of Director		
Mr. Shashi Kumar Somany	Relative of Director			
Details of related party transactions during the year ended 31.03.2024 :				
				(All Amount in INR Hundred)
TYPE OF TRANSACTION	Year	KMP	Relatives of KMP	Entities in which KMP/ Relative of KMP has significant influence
Remuneration/ Salary	2023-24			Total
Sharad Somany		1,243.33		-
Ms. Shweta Chaturvedi		1,800.00		1,243.33
	2022-23			1,800.00
				-

Sharad Somany		1,200.00		1,200.00
License Expenses	2023-24			-
Wintrade Trading Pvt Ltd			720.00	720.00
	2022-23			-
Wintrade Trading Pvt Ltd			720.00	720.00
Interest on loan Paid	2023-24			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		10,826.72	10,826.72	
	2022-23			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		12,814.15	12,814.15	
Interest on loan Received	2023-24			-
Dev Holding Limited			59.84	59.84
Shatapatri Estates Pvt Ltd			159.90	159.90
	2022-23			-
Dev Holding Limited			53.92	53.92
Shatapatri Estates Pvt Ltd			535.45	535.45
Repayment of Loan	2023-24		-	-
V.E Motor Accessories & Motor Accessories Pvt Ltd	27,000.00		27,000.00	
	2022-23			-
V.E Motor Accessories & Motor Accessories Pvt Ltd		22,000.00	22,000.00	
Receipt of Loan given	2023-24			-
Dev Holding Limited			3,102.38	3,102.38

Shatapatri Estates Pvt Ltd			5,354.53	5,354.53	
Mr.Shashi Kumar Somany			22,000.00	22,000.00	
	2022-23				-
Loan Given	2023-24				-
Mr.Shashi Kumar Somany			22,000.00	22,000.00	
	2022-23				-
Dev Holding Limited				3,000.00	3,000.00
Loan Received	2023-24				-
V.E Motor Accessories & Motor Accessories Pvt Ltd	22,000.00		22,000.00		
	2022-23				-
Outstanding Balances As at 31st March, 2024					
TYPE OF TRANSACTION	Year	KMP	Relatives of KMP	Entities in which KMP/ Relative of KMP has significant influence	Total
Financial Assets Loans				-	
	2023-24				-
	2022-23		-		-
Shatapatri Estates Pvt. Ltd			8,304.38	8,304.38	
Dev Holding Ltd -Loan			3048.52	3,048.52	
					-
Advance Receivable in Cash or Kind					-

	2023-24		-
Dev Priya Somany		5,496.09	5,496.09
Madhusudan Holdings Ltd		1,243.53	1,243.53
	2022-23		-
Dev Priya Somany		5,496.09	5,496.09
Madhusudan Holdings Ltd		1,243.53	1,243.53
			-
Financial Liability - Loans			-
	2023-24		-
Anjalika Somany		50,000.00	50,000.00
V.E Motor Accessories & Motor Accessories Pvt Ltd	1,54,689.20	#####	
	2022-23		-
Anjalika Somany		50,000.00	50,000.00
Shashi Kr Spmany			6,144.94
V.E Motor Accessories & Motor Accessories Pvt Ltd	1,49,945.15	#####	
			-
Trade Receivable			-
	2023-24		-
India Century Advisory Pvt Ltd		2,700.00	2,700.00
	2022-23		-
India Century Advisory Pvt Ltd		2,700.00	2,700.00
Other Current Liability			-

	2023-24		
Savayava Farm Products LLP	486.40	486.40	-
	2022-23		
Wintrade Trading Pvt. Ltd	1,490.00	1,490.00	-
Savayava Farm Products LLP	45.80	45.80	-
	-		-

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

Unless otherwise specified, all monetary values are in 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

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in 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 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
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -8.83	[INR/shares] 18.06
Total basic earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -8.83	[INR/shares] 18.06
Total diluted earnings (loss) per share	[INR/shares] -8.83	[INR/shares] 18.06
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0