

NEELAM LINENS AND GARMENTS (INDIA) LIMITED
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Name of company	NEELAM LINENS AND GARMENTS (INDIA) LIMITED	
Corporate identity number	U17299MH2010PLC208010	
Permanent account number of entity	AADCN4114G	
Address of registered office of company	446-447, 4th Floor, Shah & Nahar Industrial Estate , Sitaram Jadav marg, Lower Parel, Delisle Road , Mumbai , MAHARASHTRA , INDIA - 400013	
Type of industry	Commercial and Industrial	
Registration date	22/09/2010	
Category/sub-category of company	Company Category Company limited by Shares Company SubCategory Non-govt company	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	[pure] 112	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	22/09/2022	
Period covered by financial statements	2021 2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
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	
Name of registrar and transfer agent	Purva Shareregistry (India) Pvt. Ltd.	
Address and contact details of registrar and transfer agent	Purva Shareregistry (India) Pvt. Ltd. Unit no. 9 Shiv Shakti Ind. Estt. J .R. Boricha marg Lower Parel (E) Mumbai 400 011	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	446-447, 4th Floor, Shah & Nahar Industrial Estate Sitaram Jadav marg, Lower Parel, Delisle Road Mumbai Mumbai City MH 400013 IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400013	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IND	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	+91 22 6747 0022	
Whether books of account and other books and papers are maintained on cloud	No	
Total number of product or service category	1	

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
	01/04/2021 to 31/03/2022
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	9988
Description of product or service category	MANUFACTURING SERVICES ON PHYSICAL INPUTS OWNED BY OTHERS
Turnover of product or service category	102,63,55,226
Highest turnover contributing product or service (ITC 8 digit) code	99882190
Description of product or service	Textual information (1) [See below]
Turnover of highest contributing product or service	102,63,55,226

Textual information (1)**Description of product or service**

processing, re-processing, converting, researching, developing, preparing, dyeing, producing, developing, manufacturing, trading, agents, supplies, wholesaler, retailing, formulating, acquiring, dealing in, buying, selling, storing, importing & exporting all kinds of Textiles, textile products, Garments

[400400] Disclosures - Directors report**Details of shareholding pattern of top 10 shareholders [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 1 shareholder [Member]		Top 2 shareholder [Member]	
	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
Change in shareholding [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	77.50%	77.50%	10.00%	10.00%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	77.50%	77.50%	10.00%	10.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	77.50%	77.50%	10.00%	10.00%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	BHAVIN KANTILAL JETHWA		KANTILAL JIVRAM JETHVA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	77.50%	77.50%	10.00%	10.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	77.50%	77.50%	10.00%	10.00%

Details of shareholding pattern of top 10 shareholders [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Top 3 shareholder [Member]		Top 4 shareholder [Member]	
	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Details of shareholding pattern of top 10 shareholders [Abstract]				
Details of shareholding pattern of top 10 shareholders [LineItems]				
Name of shareholder	MANJULA KANTILAL JETHVA		JANKI BHAVIN JETHWA	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Bhavin Kantilal Jethwa			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	BHAVIN KANTILAL JETHWA		BHAVIN KANTILAL JETHWA	
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Janki Bhavin Jethwa			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	JANKI BHAVIN JETHWA		JANKI BHAVIN JETHWA	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Kantilal Jivram Jethva			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	KANTILAL JIVRAM JETHVA		KANTILAL JIVRAM JETHVA	
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%

Details of shareholding pattern of directors and key managerial personnel [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	Manjula Kantilal Jethva			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	MANJULA KANTILAL JETHVA		MANJULA KANTILAL JETHVA	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%

Details of shareholding pattern [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of shareholding pattern [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of physical shares held end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%
Total number of shares held at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Percentage of total shares held at end of period	100.00%	100.00%	100.00%	100.00%

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1
	01/04/2021 to 31/03/2022
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	Kantilal
Middle name of director	Jivram
Last name of director	Jethva
Designation of director	Director
Director identification number of director	03111562
Date of signing board report	22/09/2022

Details of change in promoters' shareholding [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	BHAVIN KANTILAL JETHWA			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
Change in shareholding [Axis]	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	BHAVIN KANTILAL JETHWA		BHAVIN KANTILAL JETHWA	
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%
Total number of shares held at end of period	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000	[shares] 1,55,000
Percentage of total shares held at end of period	77.50%	77.50%	77.50%	77.50%

Details of change in promoters' shareholding [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	JANKI BHAVIN JETHWA			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	JANKI BHAVIN JETHWA		JANKI BHAVIN JETHWA	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%

Details of change in promoters' shareholding [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	KANTILAL JIVRAM JETHVA			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	KANTILAL JIVRAM JETHVA		KANTILAL JIVRAM JETHVA	
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%
Total number of shares held at end of period	[shares] 20,000	[shares] 20,000	[shares] 20,000	[shares] 20,000
Percentage of total shares held at end of period	10.00%	10.00%	10.00%	10.00%

Details of change in promoters' shareholding [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	MANJULA KANTILAL JETHVA			
	Shareholding at beginning of year [Member]		Cumulative shareholding during year [Member]	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Change in shareholding [Axis]				
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Name of promoter	MANJULA KANTILAL JETHVA		MANJULA KANTILAL JETHVA	
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%
Total number of shares held at end of period	[shares] 12,500	[shares] 12,500	[shares] 12,500	[shares] 12,500
Percentage of total shares held at end of period	6.25%	6.25%	6.25%	6.25%

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	01	02	03	04
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Name of related party	Manjula Kantilal Jethva	Bhavin Kantilal Jethwa	Kantilal Jivram Jethva	Janki Bhavin Jethwa
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Manjula Kantilal Jethva	Bhavin Kantilal Jethwa	Kantilal Jivram Jethva	Janki Bhavin Jethwa
Nature of related party relationship	Director or his relative	Director or his relative	Director or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Remuneration & Purchase	Remuneration & Purchase	Remuneration & Labour charges	Remuneration
Duration of material contracts/arrangements/transactions with related party	2021-2022	2021-2022	2021-2022	2021-2022
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes

Details of material contracts/arrangements/transactions at arm's length basis [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]		05
		01/04/2021 to 31/03/2022
Name of related party		Yogi International
Nature of related party relationship		Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party		Yogi International
Nature of related party relationship		Director or his relative
Description of nature of material contracts/arrangements/transactions with related party		Revenue during the year
Duration of material contracts/arrangements/transactions with related party		2021-2022
Whether approval taken from board for material contracts/arrangements/transactions with related party		Yes

Details of shareholding of promoters [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	1		2	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	6.25%	6.25%	77.50%	77.50%
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	MANJULA KANTILAL JETHVA		BHAVIN KANTILAL JETHWA	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	6.25%	6.25%	77.50%	77.50%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	6.25%	6.25%	77.50%	77.50%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	6.25%	6.25%	77.50%	77.50%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	6.25%	6.25%	77.50%	77.50%

Details of shareholding of promoters [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	3		4	
	01/04/2021 to 31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	31/03/2021
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	10.00%	10.00%	6.25%	6.25%
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	KANTILAL JIVRAM JETHVA		JANKI BHAVIN JETHWA	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	10.00%	10.00%	6.25%	6.25%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	10.00%	10.00%	6.25%	6.25%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	10.00%	10.00%	6.25%	6.25%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	10.00%	10.00%	6.25%	6.25%

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in board of directors report explanatory [TextBlock]	Textual information (2) [See below]
Description of state of companies affair	Textual information (3) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	There are no transfers to any specific reserves during the year.
Disclosures relating to amount recommended to be paid as dividend	Your directors do not recommend dividend for the year ended March 31, 2022.
Details regarding energy conservation	Textual information (4) [See below]
Details regarding technology absorption	Textual information (5) [See below]
Details regarding foreign exchange earnings and outgo	(C) Foreign exchange earnings and Outgo- Particulars 31st March 2022 Foreign exchange earned Rs. 48,18,81,610/- Foreign exchange expended Rs. 1,32,76,737/-
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in note 12 of the financial statements.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (8) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	NA
Date of board of directors' meeting in which board's report referred to under section 134 was approved	22/09/2022
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (9) [See below]
Details of change in promoters shareholding [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	NA
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	NA
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	NA
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	No Change
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	No Change
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA

Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	The Company has neither accepted nor renewed any deposits during the year under review.
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (11) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	NA
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	NA
Disclosure regarding issue of sweat equity shares [TextBlock]	NA
Disclosure of voting rights not exercised directly by employees [TextBlock]	NA
Whether votes were cast in favour of resolution	No
Disclosure of equity shares with differential rights [TextBlock]	NA
Disclosure of composition of audit committee and non-acceptance of any recommendation of audit committee along with reasons [TextBlock]	NA
Disclosure of details of establishment of vigil mechanism [TextBlock]	NA
Disclosure of policy formulated by nomination and remuneration committee relating to remuneration for directors, key managerial personnels and other employees [TextBlock]	NA
Disclosure of receipt of commission by director from holding company or subsidiary company	NA
Disclosure of facts of resignation of director in report of directors laid in immediately following general meeting [TextBlock]	NA
Disclosure of report concerns about unethical behaviour, actual or suspected fraud or violation of company's code of conduct or ethics policy [TextBlock]	NA
Disclosures relating to employee stock option scheme explanatory [TextBlock]	NA
Disclosures relating to employee stock purchase scheme explanatory [TextBlock]	NA
Number of meetings of board	[pure] 5

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

Dear Members,

The Board of Directors ("Board") of Neelam Linens And Garments (India) Limited ("The Company") with immense pleasure present their Report on the business and operations of your company together with the audited financial statements for the financial year ended 31st March, 2022.

1. FINANCIAL HIGHLIGHTS.

The Company's performance during the financial year ended 31st March, 2022 is summarized in the following table.

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Total Income	102,78,66,508	80,41,87,426
Total expenses	100,01,57,744	77,59,23,704
Profit/ (Loss) before Tax	2,77,08,764	82,98,107
Tax Expenses	1,74,15,656	27,30,690
Profit / (Loss) for the year	1,02,93,108	63,71,623

2. TRANSFER TO RESERVES.

There are no transfers to any specific reserves during the year.

3. THE STATE OF THE COMPANY'S AFFAIRS.

During the year under review, your Company achieved total revenue from operations of Rs. 102,78,66,508/- (previous year Rs. 80,41,87,426) resulting in increase of 27.81% over the previous year.

The profit after tax is at Rs. 1,02,93,108/- (previous year Rs. 63,71,623/- resulting in decrease of 61.55%)

4. DIVIDEND.

Your directors do not recommend dividend for the year ended March 31, 2022.

5. THE CHANGE IN THE NATURE OF BUSINESS, IF ANY.

During the financial year there is no change in the nature of business of the Company.

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND.

There was no transfer during the year to the Investor Education and Protection Fund in terms of Section 125 of the Companies Act, 2013.

7. CONSERVATION OF ENERGY-TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE ETC.

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished as Annexure A to Director's Report.

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

The particulars of investments made and loans given to subsidiaries has been disclosed in the financial statements in note 12 of the financial statements.

9. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES.

All Related Party Transactions entered into by the Company during the financial year were in the ordinary course of business of the Company and on arm's length basis. There were no materially significant related party transactions entered into during the year by the Company with its Promoter(s) Group, Directors, Key Managerial Personnel or other related parties which could have a potential conflict with the interest of the Company.

All Related Party Transactions were reviewed and approved by the Board. Prior approval is obtained for the transactions which are foreseen or are recurring in nature.

A statement of all related party transactions was presented before the Board specifying the relevant details of the transactions.

Since all Related Party Transactions entered into by the Company were in the ordinary course of business and were on an arm's length basis, Form AOC-2 as prescribed pursuant to Section 134 read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

10. POLICY ON SEXUAL HARASSMENT OF WOMEN AT WORKPLACE.

The Company has zero tolerance towards sexual harassment at the workplace and towards this end, has adopted a policy in line with the provisions of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder. All employees (permanent, contractual, temporary, trainees) are covered under the said policy.

The Company is in the process of complying with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which redresses complaints received on sexual harassment.

During the financial year under review, the Company has not received any complaints of sexual harassment from any of the women employees of the Company.

11. ANNUAL RETURN.

A weblink of Annual Return for the financial year ended March 31, 2022 in Form MGT – 7 as required under Section 92(3) read with Section 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules 2014 is available on the Company's website at www.neelamgarments.com.

12. NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW.

During the financial year, the Board met five times on 19/07/2021, 21/07/2021, 01/10/2021, 20/11/2021 & 15/01/2022.

The details of the board meeting and the attendance of the directors are provided below:

Sr. No	Name	No. of Board meeting held	Meetings attended
1	Bhavin Kantilal Jethwa	5	5
2	Kantilal Jivram Jethva	5	5

3	Manjula Kantilal Jethva	5	5
4	Janki Bhavin Jethwa	5	5

The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

13. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm:

- That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure.
- That the selected accounting policies were applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on 31st March, 2022, and that of the profit of the Company for the year ended on that date.
- That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.
- That the annual accounts have been prepared on a going concern basis.
- The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. DEPOSITS

The Company has neither accepted nor renewed any deposits during the year under review.

15. DIRECTORS

During the financial year 2021-2022 no directors or key managerial personnel were appointed or have resigned. Whereas as on the date of this report the following changes have happened.

Ø Mrs. Siddhi Ronit Shah was appointed as Company Secretary [KMP] of the Company with effect from 16/08/2022;

Ø Mr. Chetan Dinesh Solanki was appointed as Chief Financial Officer [KMP] of the Company with effect from 16/08/2022;

Ø Mr. Manish Dwarkaprasad Kamalia was appointed as Additional Director [Independent] with effect from 22/09/2022;

Ø Mr. Narendra Ravjibhai Patel was appointed as Additional Director [Independent] with effect from 22/09/2022;

Ø Mrs. Manjula Kantilal Jethva, has resigned from the Borad of Directors of the Company and the Board has accepted her resignation with effect from 22/09/2022.

16. DECLARATION OF INDEPENDENT DIRECTORS.

During the financial year there was no Independent Director on the Board of the Company.

The Independent Directors appointed after the closure of financial year have submitted their disclosures to the Board that they fulfil all the requirements as stipulated in Section 149(7) of the Companies Act, 2013 so as to qualify themselves to be appointed as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules.

17. STATUTORY AUDITORS.

The Board of Directors of your Company at its meeting held on 22nd September 2022 appointed M/s. MASD & Co. Chartered Accountants (FRN:146249W), as Statutory Auditors of your Company for a period of 5 years from the conclusion of the Annual General Meeting till the conclusion of the Annual General Meeting to be held in the year 2027, based on the recommendation of the Board of Directors.

The Company has proposed an Ordinary Resolution for appointment of Statutory Auditor.

18. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS.

The Auditors' Report does not contain any qualifications, reservations or adverse remarks.

19. SUBSIDIARY, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any subsidiary, joint ventures and associate companies.

20. REPORTING OF FRAUD BY AUDITORS.

During the year under review, the Internal Auditors, Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Act, details of which needs to be mentioned in this Report.

21. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT.

Ø The Authorised share capital of the Company from existing Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000 (Two Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 11,00,00,000/- (Rupees Eleven Crores only) divided into 1,10,00,000/- (One

Crore Ten Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each, thereby creating an additional 1,08,00,000 (One Crore Eight Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) aggregating to Rs. 10,80,00,000/- (Rupees Ten Crore Eighty Lakhs Only) in the Extra Ordinary General Meeting of the members held on Friday 01st July 2022.

Ø The Board of Directors in the Board Meeting held on 02nd July 2022 have allotted Bonus Share in the ratio of 30:1 i.e. 30 (Thirty) Equity Shares for every 1 (One) Equity Shares to those members whose name appeared in the Register of Members as on the Record Date i.e. 01st July 2022.

Ø The Board of Directors in the Board Meeting held on 26th July 2022 have made allotment of 12,00,000 equity shares on preferential allotment basis to the non-promoter (public category) at an issue price of Rs. 33/- (Rupees Thirty-Three Only) and as approved by the in the Extra Ordinary General Meeting of the members held on Saturday 16th July 2022.

Ø Pursuant to the approval of members in the Extra Ordinary General Meeting held on 12th August 2022, the Ministry of Corporate Affairs have issued Certificate of Incorporation Consequent upon conversion to Public Limited Company with effect from 01st September 2022.

Apart from the above there are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

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

During the year there has been no significant material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future.

23. COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS.

Your Directors hereby confirm that the Company has complied with the necessary provisions of the revised Secretarial Standard 1 and Secretarial Standard 2 to the extent applicable to the Company.

24. CHANGES IN STRUCTURE OF SHARE CAPITAL, IF ANY:

There was no change in the capital structure of the Company for the year under review. As on March 31, 2022, the Authorised Issued, Subscribed and Paid-up Share Capital of the Company were as follows: -

Authorised Share Capital Rs. 20,00,000/- divided into 200000 Equity Shares of Rs. 10/-.

Issued, Subscribed and Paid-up Share Capital Rs. 20,00,000/- divided into 200000 Equity Shares of Rs. 10/-.

25. COMMITTEES OF BOARD OF DIRECTORS:

During the financial year there was no requirement to form any committee.

As on date of this report the Company has constituted various Committees of the Board in accordance with the requirements of the Act, namely, Audit Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee which have been established in compliance with the requirements of the relevant provisions of applicable laws and statutes.

26. ENHANCING SHAREHOLDER VALUE.

Your Company firmly believes that its success, the marketplace and a good reputation are among the primary determinants of value to the shareholder. The organisational vision is founded on the principles of good governance and delivering leading-edge products backed with dependable after sales services. Following the vision your Company is committed to creating and maximising long-term value for shareholders.

27. STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT:

The Company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

28. ACKNOWLEDGEMENTS

Your directors take this opportunity to express their sincere appreciation and gratitude for the continued co-operation extended by shareholders, employees, customers, banks, suppliers and other business associates.

For and behalf of NEELAM LINENS AND GARMENTS (INDIA) LIMITED

[Formerly known as Neelam Linens and Garments (India) Private Limited]

Sd/-

Kantilal Jivram Jethva

Chairman & Director

DIN 03111562

Annexure A of Directors Report

(A) Conservation of energy-

(i) the steps taken or impact on conservation of energy; Nil

(ii) the steps taken by the company for utilising alternate sources of energy; Nil

(iii) the capital investment on energy conservation equipments; Nil

(B) Technology absorption-

(i) the efforts made towards technology absorption; Nil

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution; Nil

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil

(a) the details of technology imported; Nil

(b) the year of import; Nil

(c) whether the technology been fully absorbed; Nil

(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and

(iv) the expenditure incurred on Research and Development.

(C) Foreign exchange earnings and Outgo-

Particulars	31st March 2022
Foreign exchange earned	Rs. 48,18,81,610/-
Foreign exchange expended	Rs. 1,32,76,737/-

Textual information (3)

Description of state of companies affair

1. FINANCIAL HIGHLIGHTS. The Company's performance during the financial year ended 31st March, 2022 is summarized in the following table. Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Total Income	102,78,66,508	80,41,87,426
Total expenses	100,01,57,744	77,59,23,704
Profit/ (Loss) before Tax	2,77,08,764	82,98,107
Tax Expenses	1,74,15,656	27,30,690
Profit / (Loss) for the year	1,02,93,108	63,71,623

Textual information (4)

Details regarding energy conservation

(A) Conservation of energy- (i) the steps taken or impact on conservation of energy; Nil (ii) the steps taken by the company for utilising alternate sources of energy; Nil (iii) the capital investment on energy conservation equipments; Nil

Textual information (5)

Details regarding technology absorption

(B) Technology absorption- (i) the efforts made towards technology absorption; Nil (ii) the benefits derived like product improvement, cost reduction, product development or import substitution; Nil (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Nil (a) the details of technology imported; Nil (b) the year of import; Nil (c) whether the technology been fully absorbed; Nil (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and (iv) the expenditure incurred on Research and Development.

Textual information (6)

Disclosures in director's responsibility statement

1. DIRECTORS' RESPONSIBILITY STATEMENT In terms of Section 134(5) of the Companies Act, 2013 The Board of Directors of the Company hereby confirm: • That in the preparation of the annual accounts, the applicable accounting standards have been followed and there has been no material departure. • That the selected accounting policies were applied consistently and the Directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as on 31st March, 2022, and that of the profit of the Company for the year ended on that date. • That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities. • That the annual accounts have been prepared on a going concern basis. • The Board has laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively. • The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

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

Ø The Authorised share capital of the Company from existing Rs. 20,00,000/- (Rupees Twenty Lakhs Only) divided into 2,00,000 (Two Lakhs) Equity shares of Rs. 10/- (Rupees Ten Only) each to Rs. 11,00,00,000/- (Rupees Eleven Crores only) divided into 1,10,00,000/- (One Crore Ten Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each, thereby creating an additional 1,08,00,000 (One Crore Eight Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) aggregating to Rs. 10,80,00,000/- (Rupees Ten Crore Eighty Lakhs Only) in the Extra Ordinary General Meeting of the members held on Friday 01st July 2022. Ø The Board of Directors in the Board Meeting held on 02nd July 2022 have allotted Bonus Share in the ratio of 30:1 i.e. 30 (Thirty) Equity Shares for every 1 (One) Equity Shares to those members whose name appeared in the Register of Members as on the Record Date i.e. 01st July 2022. Ø The Board of Directors in the Board Meeting held on 26th July 2022 have made allotment of 12,00,000 equity shares on preferential allotment basis to the non-promoter (public category) at an issue price of Rs. 33/- (Rupees Thirty-Three Only) and as approved by the in the Extra Ordinary General Meeting of the members held on Saturday 16th July 2022. Ø Pursuant to the approval of members in the Extra Ordinary General Meeting held on 12th August 2022, the Ministry of Corporate Affairs have issued Certificate of Incorporation consequent upon conversion to Public Limited Company with effect from 01st September 2022. Apart from the above there are no material changes and commitments affecting the financial position of the Company occurred during the financial year.

Textual information (8)

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

All Related Party Transactions entered into by the Company during the financial year were in the ordinary course of business of the Company and on arm's length basis. There were no materially significant related party transactions entered into during the year by the Company with its Promoter(s) Group, Directors, Key Managerial Personnel or other related parties which could have a potential conflict with the interest of the Company.

All Related Party Transactions were reviewed and approved by the Board. Prior approval is obtained for the transactions which are foreseen or are recurring in nature.

A statement of all related party transactions was presented before the Board specifying the relevant details of the transactions.

Since all Related Party Transactions entered into by the Company were in the ordinary course of business and were on an arm's length basis, Form AOC-2 as prescribed pursuant to Section 134 read with Rule 8 (2) of the Companies (Accounts) Rules, 2014 is not applicable to the Company.

Textual information (9)

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

A weblink of Annual Return for the financial year ended March 31, 2022 in Form MGT – 7 as required under Section 92(3) read with Section 134(3)(a) of the Act read with Rule 12 of the Companies (Management and Administration) Rules 2014 is available on the Company's website at www.neelamgarments.com.

Textual information (10)

Disclosure of financial summary or highlights [Text Block]

1. FINANCIAL HIGHLIGHTS.

The Company's performance during the financial year ended 31st March, 2022 is summarized in the following table.

Amount in Rs.

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Total Income	102,78,66,508	80,41,87,426
Total expenses	100,01,57,744	77,59,23,704
Profit/ (Loss) before Tax	2,77,08,764	82,98,107
Tax Expenses	1,74,15,656	27,30,690
Profit / (Loss) for the year	1,02,93,108	63,71,623

Textual information (11)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

During the year under review, the Internal Auditors, Statutory Auditors and Secretarial Auditor have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Act, details of which needs to be mentioned in this Report.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2021 to 31/03/2022
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of audit firm	Dinesh Mehta & Associates
Name of auditor signing report	Dinesh Keshavlal Mehta
Firms registration number of audit firm	125938W
Membership number of auditor	118776
Address of auditors	122 Dr M G Mahimutra Marg 2Nd Flr Room No. 20 3Rd Kumbhar Wada Lane Mumbai MAHARASHTRA - 400004
Permanent account number of auditor or auditor's firm	AESPM3938B
SRN of form ADT-1	T82016973
Date of signing audit report by auditors	22/09/2022
Date of signing of balance sheet by auditors	22/09/2022

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]	Clause not applicable [Member]
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	Textual information (12) [See below]	
Disclosure relating to quantitative details of fixed assets	Textual information (13) [See below]	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (14) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (15) [See below]	
Disclosure in auditors report relating to inventories	Textual information (16) [See below]	
Disclosure in auditors report relating to loans	Textual information (17) [See below]	
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (18) [See below]	
Disclosure relating to terms and conditions of loans granted	Textual information (19) [See below]	
Disclosure regarding receipt of loans granted	Textual information (20) [See below]	
Disclosure regarding terms of recovery of loans granted	Textual information (21) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (22) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (23) [See below]	
Disclosure in auditors report relating to maintenance of cost records		It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Act,
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (24) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (25) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (26) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (27) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (28) [See below]	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (29) [See below]	
Disclosure in auditors report relating to managerial remuneration		The company is not a public company & hence Clause relating to Managerial remuneration is not applicable.
Disclosure in auditors report relating to Nidhi Company		The company is not a Nidhi Company hence this clause is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (30) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	The company has not -made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.	

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	The company has not entered into any non-cash transactions with directors or persons connected with him.	
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	The company is not required to be registered under section 45-IA of the Reserve Bank of India Act. 1934.	

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in auditor's report explanatory [TextBlock]	Textual information (31) [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 (12)

Disclosure in auditors report relating to fixed assets

In respect of its fixed assets: The Company has maintained proper records showing full particulars including quantitative details and locations of fixed assets. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature Of its assets. No material discrepancies were noticed on such physical verification. The Company does not have any Immovable Property & hence reporting on this clause is not applicable.

Textual information (13)

Disclosure relating to quantitative details of fixed assets

In respect of its fixed assets: The Company has maintained proper records showing full particulars including quantitative details and locations of fixed assets. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature Of its assets. No material discrepancies were noticed on such physical verification. The Company does not have any Immovable Property & hence reporting on this clause is not applicable.

Textual information (14)

Disclosure relating to physical verification and material discrepancies of fixed assets

In respect of its fixed assets: The Company has maintained proper records showing full particulars including quantitative details and locations of fixed assets. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature Of its assets. No material discrepancies were noticed on such physical verification. The Company does not have any Immovable Property & hence reporting on this clause is not applicable.

Textual information (15)

Disclosure relating to title deeds of immovable properties

In respect of its fixed assets: The Company has maintained proper records showing full particulars including quantitative details and locations of fixed assets. As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature Of its assets. No material discrepancies were noticed on such physical verification. The Company does not have any Immovable Property & hence reporting on this clause is not applicable.

Textual information (16)

Disclosure in auditors report relating to inventories

As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency Of verification is reasonable. The discrepancies noticed on verification between the physical stocks -and the book records were not material.

Textual information (17)

Disclosure in auditors report relating to loans

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

Textual information (18)

Disclosure about loans granted to parties covered under section 189 of companies act

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

Textual information (19)

Disclosure relating to terms and conditions of loans granted

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

Textual information (20)

Disclosure regarding receipt of loans granted

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

Textual information (21)

Disclosure regarding terms of recovery of loans granted

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

Textual information (22)

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

According to the information and explanation given to us, in respect of loans, investments, guarantees and security, the provision of section 185 and 186 Of Companies Act, 2013 have been Complied With, as applicable

Textual information (23)

Disclosure in auditors report relating to deposits accepted

In our opinion and according to the information and explanations given to the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions Of the Act and the rules framed there under, where applicable

Textual information (24)

Disclosure in auditors report relating to statutory dues [Text Block]

a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, Goods and service tax, wealth tax, Service tax, custom duty, excise duty, Cess and other material statutory dues applicable to it, though their has been slight delay in few cases.

According to the information and explanations given to us, no undisputed amounts payable in respect Of income tax, wealth tax, Service Tax, sales tax, custom duty, excise duty and Cess were in arrears, as at the last day Of the financial year under audit for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of GST, income tax, Custom duty, Wealth tax, excise duty and Cess which have not been deposited on account Of any dispute as at March 31 , 2022.

Textual information (25)

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

a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, Goods and service tax, wealth tax, Service tax, custom duty, excise duty, Cess and other material statutory dues applicable to it, though their has been slight delay in few cases.

According to the information and explanations given to us, no undisputed amounts payable in respect Of income tax, wealth tax, Service Tax, sales tax, custom duty, excise duty and Cess were in arrears, as at the last day Of the financial year under audit for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of GST, income tax, Custom duty, Wealth tax, excise duty and Cess which have not been deposited on account Of any dispute as at March 31 , 2022.

Textual information (26)

Disclosure relating to disputed statutory dues [Text Block]

a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, Goods and service tax, wealth tax, Service tax, custom duty, excise duty, Cess and other material statutory dues applicable to it, though their has been slight delay in few cases.

According to the information and explanations given to us, no undisputed amounts payable in respect Of income tax, wealth tax, Service Tax, sales tax, custom duty, excise duty and Cess were in arrears, as at the last day Of the financial year under audit for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of GST, income tax, Custom duty, Wealth tax, excise duty and Cess which have not been deposited on account Of any dispute as at March 31 , 2022.

Textual information (27)

Disclosure in auditors report relating to default in repayment of financial dues

Based on our audit procedures and according to the information and explanations given to us, we are Of the opinion that the Company has not defaulted in repayment Of dues to financial institutions, banks and debenture holders.

Textual information (28)

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

According to the information and explanations given to us the term loans have been applied on an overall basis for the purpose for which they were raised. The company has not raised any money by way of initial public offer and other public Offer (Including Debt Instrument) during the year.

Textual information (29)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course Of our audit that causes the financial statements to be materially misstated.

Textual information (30)

Disclosure in auditors report relating to transactions with related parties

Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting Standards.

Textual information (31)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of NEELAM LINENS & GARMENTS (INDIA) LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements Of Neelam Linens & Garments (India) Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2022, the Statement of Profit and Loss for the year then ended, and a summary Of significant accounting policies and Other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) Of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view Of the financial position, financial performance and cash flows of the Company in accordance With the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 Of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance Of adequate accounting records in accordance with the provisions Of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance Of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records. relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial Statements based on Our audit.

We have taken into account the provisions Of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions Of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards On Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial Statements are free from material misstatement,

An audit involves performing procedures to Obtain audit evidence about the amounts and the disclosures in the financial statements. 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. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used d the reasonableness of the accounting estimates made by the Company's Board of Directors, as well as evaluation presentation of the financial statements.

We believe that the audit evidence We have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

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 Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, Of the state of affairs Of the company as at March 31, 2021 and its profits for the year ended on that date.

Report On Other Legal and Regulatory Requirements

The report does not include a statement As required by the Companies (Auditor'S Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (1 l) Of section 143 Of the Act, since the company falls into exempted category. As required by Section 143 (3) Of the Act, we report that:

- a. We have sought and obtained all the information and explanations Which to the best Of our knowledge and belief were necessary for the purpose of our audit;
- b. In our opinion, proper books Of account as required by law have been kept by the Company so far as appears from our examination of those books;
- c. The Balance Sheet and the Statement Of Profit and Loss dealt with by this Report are in agreement with the books of account;
- d. In our opinion, the aforesaid financial statements comply With the Accounting Standards specified under Section 133 of the Act, read with Rule 7 Of the Companies (Accounts) Rules, 2014;
- e. On the basis Of the written representations received from the directors as On March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2022 from being appointed as @ director in terms Of Section 164 (2) of the Act;
- f. With respect to adequacy Of the internal financial Controls over financial reporting of the Company and the operating effectiveness Of such controls, refer to our separate report in "Annexure A", and
- g. With respect to the other matters to be included in the Auditor's Report in accordance with Rule I I of the Companies (Audit and Auditors) Rules, 2014, in Our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term Contracts including derivative contracts for which there Were any material foreseeable losses; and
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company,

For DINESH MEHTA & ASSOCIATE

CHARTERED ACCOUNTANTS

Firm Registration Number 125938W

Sd/-

DINESH MEHTA, Proprietor

Membership number 118776

Place: Mumbai

Date: September 22, 2022.

UDIN:22118776AVXQIY3153

Annexure A to Independent Auditors' Report

Referred to in under the heading of "Report on Other Legal & Regulatory Requirements" Of our report Of even date.

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best Of Our knowledge and belief; We State that -

In respect of its fixed assets: The Company has maintained proper records showing full particulars including quantitative details and locations of fixed assets.

As explained to us, all the fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature Of its assets. No material discrepancies were noticed on such physical verification.

The Company does not have any Immovable Property & hence reporting on this clause is not applicable.

As explained to us, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency Of verification is reasonable. The discrepancies noticed on verification between the physical stocks -and the book records were not material.

As explained to us, the company had not granted any loans, secured or unsecured, to any companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Act.

According to the information and explanation given to us, in respect of loans. investments, guarantees and security, the provision of section 185 and 186 Of Companies Act, 2013 have been Complied With, as applicable

In our opinion and according to the information and explanations given to the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions Of the Act and the rules framed there under, where applicable

It has been explained to us that the maintenance of cost records has not been prescribed under section 148(1) of the Act,

a) According to the records of the company, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, Goods and service tax, wealth tax, Service tax, custom duty, excise duty, Cess and other material statutory dues applicable to it, though their has been slight delay in few cases.

According to the information and explanations given to us, no undisputed amounts payable in respect Of income tax, wealth tax, Service Tax, sales tax, custom duty, excise duty and Cess were in arrears, as at the last day Of the financial year under audit for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no dues of GST, income tax, Custom duty, Wealth tax, excise duty and Cess which have not been deposited on account Of any dispute as at March 31 , 2022.

Based on our audit procedures and according to the information and explanations given to us, we are Of the opinion that the Company has not defaulted in repayment Of dues to financial institutions, banks and debenture holders.

According to the information and explanations given to us the term loans have been applied on an overall basis for the purpose for which they were raised. The company has not raised any money by way of initial public offer and other public Offer (Including Debt Instrument) during the year.

Based upon the audit procedures performed and according to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the course Of our audit that causes the financial statements to be materially misstated.

The company is not a public company & hence Clause relating to Managerial remuneration is not applicable.

The company is not a Nidhi Company hence this clause is not applicable.

Based upon the audit procedures performed and according to the information and explanations given to us, all transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting Standards.

The company has not -made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

The company has not entered into any non-cash transactions with directors or persons connected with him.

The company is not required to be registered under section 45-1A of the Reserve Bank of India Act. 1934.

For DINESH MEHTA & ASSOCIATE

CHARTERED ACCOUNTANTS

Firm Registration Number 125938W

Sd/-

DINESH MEHTA, Proprietor

Membership number 118776

Place: Mumbai

Date: September 22, 2022.

UDIN:22118776AVXQIY3153

Linens & Garments (India) Limited

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 Neelam Linens & Garments (India) Limited as of 31-Mar-2022 in conjunction with our audit Of the financial statements Of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The 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" 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 audit including the assessment of the material misstatement Of the 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.

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 unauthorized 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 March 31, 2022, 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 DINESH MEHTA & ASSOCIATE

CHARTERED ACCOUNTANTS

Firm Registration Number 125938W

Sd/-

DINESH MEHTA, Proprietor

Membership number 118776

Place: Mumbai

Date: September 22, 2022.

UDIN:22118776AVXQIY3153

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	20,00,000	20,00,000
Reserves and surplus	17,98,66,617	16,95,73,509
Total shareholders' funds	18,18,66,617	17,15,73,509
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	48,29,06,241	47,83,92,718
Deferred tax liabilities (net)	79,02,549	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	49,08,08,790	47,83,92,718
Current liabilities [Abstract]		
Short-term borrowings	3,75,75,967	4,75,28,816
Trade payables	(A) 11,75,99,458	(B) 4,04,701
Other current liabilities	10,37,607	13,07,501
Short-term provisions	1,68,20,385	21,73,399
Total current liabilities	17,30,33,417	5,14,14,417
Total equity and liabilities	84,57,08,824	70,13,80,644
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	10,02,12,147	9,64,92,289
Intangible assets	6,58,901	6,58,901
Total fixed assets	10,08,71,048	9,71,51,190
Non-current investments	0	0
Long-term loans and advances	15,28,77,311	14,68,73,900
Total non-current assets	25,37,48,359	24,40,25,090
Current assets [Abstract]		
Current investments	0	0
Inventories	39,33,61,854	29,02,00,840
Trade receivables	17,16,66,308	15,23,82,868
Cash and bank balances	1,98,69,019	1,47,71,846
Short-term loans and advances	0	0
Other current assets	70,63,284	0
Total current assets	59,19,60,465	45,73,55,554
Total assets	84,57,08,824	70,13,80,644

Footnotes

(A) (i) Total outstanding dues of micro enterprises and small enterprises : 2456707 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises : 115142751

(B) (i) Total outstanding dues of micro enterprises and small enterprises : 0 (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises : 404701

[400300] 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
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	Manjula	Bhavin
Middle name of director	Kantilal	Kantilal
Last name of director	Jethva	Jethwa
Designation of director	Director	Director
Director identification number of director	03111558	03111560
Date of signing of financial statements by director	22/09/2022	22/09/2022

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Name of company secretary	SIDDHI RONIT SHAH
Permanent account number of company secretary	AJCPJ7834J
Date of signing of financial statements by company secretary	22/09/2022
Name of chief financial officer	CHETAN DINESH SOLANKI
Permanent account number of chief financial officer	DZCPS7860G
Date of signing of financial statements by chief financial officer	22/09/2022

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before extraordinary items and tax	2,77,08,764	82,98,106	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for depreciation and amortisation expense	88,42,152	68,77,757	
Other adjustments for non-cash items	(A) 3,35,47,250	(B) 1,28,01,596	
Total adjustments to profit (loss)	4,23,89,402	1,96,79,353	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-10,31,61,014	5,36,40,240	
Adjustments for decrease (increase) in trade receivables	-1,92,83,440	11,38,25,556	
Adjustments for decrease (increase) in other current assets	-1,30,66,695	-5,97,00,000	
Adjustments for increase (decrease) in trade payables	11,71,94,757	-6,33,900	
Adjustments for increase (decrease) in other current liabilities	-23,20,194	-9,70,36,588	
Adjustments for provisions	73,31,116	8,65,583	
Total adjustments for working capital	-1,33,05,470	1,09,60,891	
Total adjustments for reconcile profit (loss)	2,90,83,932	3,06,40,244	
Net cash flows from (used in) operations	5,67,92,696	3,89,38,350	
Income taxes paid (refund)	1,74,15,656	19,26,484	
Net cash flows from (used in) operating activities before extraordinary items	3,93,77,040	3,70,11,866	
Net cash flows from (used in) operating activities	3,93,77,040	3,70,11,866	
Cash flows from used in investing activities [Abstract]			
Purchase of tangible assets	1,25,62,010	2,14,10,380	
Interest received	15,11,282	85,84,370	
Net cash flows from (used in) investing activities before extraordinary items	-1,10,50,728	-1,28,26,010	
Net cash flows from (used in) investing activities	-1,10,50,728	-1,28,26,010	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	45,13,523	-10,62,45,173	
Interest paid	2,77,42,662	2,13,85,966	
Net cash flows from (used in) financing activities before extraordinary items	-2,32,29,139	-12,76,31,139	
Net cash flows from (used in) financing activities	-2,32,29,139	-12,76,31,139	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	50,97,173	-10,34,45,283	
Net increase (decrease) in cash and cash equivalents	50,97,173	-10,34,45,283	
Cash and cash equivalents cash flow statement at end of period	1,98,69,019	1,47,71,846	11,82,17,128

Footnotes

(A) Interest Expense : 27742662 Interest Income : -1511282 Short Term Provisions for Expenses : 7315870

(B) Interest Expense : 21385966 Interest Income : -8584370 Short Term Provisions for Expenses : 0

[200100] Notes - 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 share capital [Axis]	Equity shares [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 12,500	[shares] 12,500	[shares] 1,55,000	[shares] 1,55,000

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 20,000	[shares] 20,000	[shares] 12,500	[shares] 12,500

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	MANJULA KANTILAL JETHVA	MANJULA KANTILAL JETHVA	BHAVIN KANTILAL JETHWA	BHAVIN KANTILAL JETHWA
PAN of shareholder	AAHPJ9604Q	AAHPJ9604Q	ADCPJ9261B	ADCPJ9261B
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 12,500	[shares] 12,500	[shares] 1,55,000	[shares] 1,55,000
Percentage of shareholding in company	6.25%	6.25%	77.50%	77.50%

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 3 [Member]		Shareholder 4 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	KANTILAL JIVRAM JETHVA	KANTILAL JIVRAM JETHVA	JANKI BHAVIN JETHWA	JANKI BHAVIN JETHWA
PAN of shareholder	AAAPJ6749D	AAAPJ6749D	AGRPJ4622J	AGRPJ4622J
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 20,000	[shares] 20,000	[shares] 12,500	[shares] 12,500
Percentage of shareholding in company	10.00%	10.00%	6.25%	6.25%

Disclosure of classes of share capital [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,00,000	[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	20,00,000
Number of shares issued	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares issued	20,00,000	20,00,000	20,00,000	20,00,000
Number of shares subscribed and fully paid	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares subscribed and fully paid	20,00,000	20,00,000	20,00,000	20,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Total value of shares subscribed	20,00,000	20,00,000	20,00,000	20,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Value of shares called	20,00,000	20,00,000	20,00,000	20,00,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	20,00,000	20,00,000	20,00,000	20,00,000
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	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[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	[shares] 0
Number of shares issued in other private placement	[shares] 0	[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	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	20,00,000	20,00,000	20,00,000	20,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 2,00,000	[shares] 2,00,000
Value of shares authorised	20,00,000	20,00,000
Number of shares issued	[shares] 2,00,000	[shares] 2,00,000
Value of shares issued	20,00,000	20,00,000
Number of shares subscribed and fully paid	[shares] 2,00,000	[shares] 2,00,000
Value of shares subscribed and fully paid	20,00,000	20,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 2,00,000	[shares] 2,00,000
Total value of shares subscribed	20,00,000	20,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,00,000	[shares] 2,00,000
Value of shares called	20,00,000	20,00,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	20,00,000	20,00,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[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
Number of shares issued in other private placement	[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
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 2,00,000	[shares] 2,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	20,00,000	20,00,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Securities premium account [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,02,93,108	63,71,622	0	0
Other additions to reserves	0	0	0	0
Total additions to reserves	1,02,93,108	63,71,622	0	0
Total changes in reserves	1,02,93,108	63,71,622	0	0
Reserves at end of period	17,98,66,617	16,95,73,509	9,45,50,000	9,45,50,000

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Securities premium account [Member]	Surplus [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period		1,02,93,108	63,71,622	
Other additions to reserves		0	0	
Total additions to reserves		1,02,93,108	63,71,622	
Total changes in reserves		1,02,93,108	63,71,622	
Reserves at end of period	9,45,50,000	8,53,16,617	7,50,23,509	6,86,51,887

[200300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Borrowings [Member]			
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	25,74,85,396	25,49,48,981	22,54,20,845	22,34,43,737

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Term loans [Member]			
Classification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	25,74,85,396	25,49,48,981	3,06,74,233	2,82,07,275

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	25,74,85,396	25,49,48,981	25,74,85,396	25,49,48,981

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3,06,74,233	2,82,07,275	3,06,74,233	2,82,07,275

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	19,47,46,612	19,52,36,462	(A) 19,47,46,612	(B) 19,52,36,462

Footnotes

(A) Loan From Directors & Relatives : 194746612

(B) Loan From Directors & Relatives : 195236462

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3,75,75,967	4,75,28,816	1,87,17,787	3,76,44,397

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,87,17,787	3,76,44,397	(A) 1,87,17,787	(B) 3,76,44,397

Footnotes

(A) AXIS BANK LTD (917030060678762) : 18274621 ICICI BANK (032351000009) : 443166

(B) AXIS BANK LTD (917030060678762) : 37644397 ICICI BANK (032351000009) : 0

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	1,88,58,180	98,84,419	(A) 1,88,58,180	(B) 98,84,419

Footnotes

(A) Current Maturities : 18858180

(B) Current Maturities : 9884419

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,25,62,012	2,14,10,379	1,25,62,012	2,14,10,379		
Depreciation tangible assets	-88,42,154	-68,77,756			88,42,154	68,77,756
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	37,19,858	1,45,32,623	1,25,62,012	2,14,10,379	88,42,154	68,77,756
Tangible assets at end of period	10,02,12,147	9,64,92,289	12,30,28,014	10,33,70,045	2,28,15,867	68,77,756

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,25,62,012	2,14,10,379	1,25,62,012	2,14,10,379		
Depreciation tangible assets	-88,42,154	-68,77,756			88,42,154	68,77,756
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	37,19,858	1,45,32,623	1,25,62,012	2,14,10,379	88,42,154	68,77,756
Tangible assets at end of period	10,02,12,147	9,64,92,289	12,30,28,014	10,33,70,045	2,28,15,867	68,77,756

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,86,564	-3,99,921			3,86,564	3,99,921
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-3,86,564	-3,99,921	0	0	3,86,564	3,99,921
Tangible assets at end of period	1,11,87,199	1,15,73,763	1,23,87,424	1,19,73,684	12,00,225	3,99,921

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,86,564	-3,99,921			3,86,564	3,99,921
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-3,86,564	-3,99,921	0	0	3,86,564	3,99,921
Tangible assets at end of period	1,11,87,199	1,15,73,763	1,23,87,424	1,19,73,684	12,00,225	3,99,921

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,86,564	-3,99,921			3,86,564	3,99,921
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-3,86,564	-3,99,921	0	0	3,86,564	3,99,921
Tangible assets at end of period	1,11,87,199	1,15,73,763	1,23,87,424	1,19,73,684	12,00,225	3,99,921

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-3,86,564	-3,99,921			3,86,564	3,99,921
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-3,86,564	-3,99,921	0	0	3,86,564	3,99,921
Tangible assets at end of period	1,11,87,199	1,15,73,763	1,23,87,424	1,19,73,684	12,00,225	3,99,921

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,62,012	1,51,470	25,62,012	1,51,470		
Depreciation tangible assets	-5,39,364	-5,48,665			5,39,364	5,48,665
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	20,22,648	-3,97,195	25,62,012	1,51,470	5,39,364	5,48,665
Tangible assets at end of period	1,31,15,716	1,10,93,069	1,47,76,751	1,16,41,734	16,61,035	5,48,665

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	25,62,012	1,51,470	25,62,012	1,51,470		
Depreciation tangible assets	-5,39,364	-5,48,665			5,39,364	5,48,665
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	20,22,648	-3,97,195	25,62,012	1,51,470	5,39,364	5,48,665
Tangible assets at end of period	1,31,15,716	1,10,93,069	1,47,76,751	1,16,41,734	16,61,035	5,48,665

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,01,409	0	1,01,409		
Depreciation tangible assets	-1,95,432	-2,03,776			1,95,432	2,03,776
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,95,432	-1,02,367	0	1,01,409	1,95,432	2,03,776
Tangible assets at end of period	28,91,958	30,87,390	35,06,722	32,91,166	6,14,764	2,03,776

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	1,01,409	0	1,01,409		
Depreciation tangible assets	-1,95,432	-2,03,776			1,95,432	2,03,776
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,95,432	-1,02,367	0	1,01,409	1,95,432	2,03,776
Tangible assets at end of period	28,91,958	30,87,390	35,06,722	32,91,166	6,14,764	2,03,776

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,00,000	2,11,57,500	1,00,00,000	2,11,57,500		
Depreciation tangible assets	-75,18,724	-54,87,580			75,18,724	54,87,580
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	24,81,276	1,56,69,920	1,00,00,000	2,11,57,500	75,18,724	54,87,580
Tangible assets at end of period	7,16,25,737	6,91,44,461	9,02,45,391	7,46,32,041	1,86,19,654	54,87,580

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,00,000	2,11,57,500	1,00,00,000	2,11,57,500		
Depreciation tangible assets	-75,18,724	-54,87,580			75,18,724	54,87,580
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	24,81,276	1,56,69,920	1,00,00,000	2,11,57,500	75,18,724	54,87,580
Tangible assets at end of period	7,16,25,737	6,91,44,461	9,02,45,391	7,46,32,041	1,86,19,654	54,87,580

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,00,000	2,11,57,500	1,00,00,000	2,11,57,500		
Depreciation tangible assets	-75,18,724	-54,87,580			75,18,724	54,87,580
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	24,81,276	1,56,69,920	1,00,00,000	2,11,57,500	75,18,724	54,87,580
Tangible assets at end of period	7,16,25,737	6,91,44,461	9,02,45,391	7,46,32,041	1,86,19,654	54,87,580

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,00,00,000	2,11,57,500	1,00,00,000	2,11,57,500		
Depreciation tangible assets	-75,18,724	-54,87,580			75,18,724	54,87,580
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	24,81,276	1,56,69,920	1,00,00,000	2,11,57,500	75,18,724	54,87,580
Tangible assets at end of period	7,16,25,737	6,91,44,461	9,02,45,391	7,46,32,041	1,86,19,654	54,87,580

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,78,753	-2,13,334			1,78,753	2,13,334
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,78,753	-2,13,334	0	0	1,78,753	2,13,334
Tangible assets at end of period	9,23,977	11,02,730	15,70,670	13,16,064	6,46,693	2,13,334

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-1,78,753	-2,13,334			1,78,753	2,13,334
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-1,78,753	-2,13,334	0	0	1,78,753	2,13,334
Tangible assets at end of period	9,23,977	11,02,730	15,70,670	13,16,064	6,46,693	2,13,334

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,317	-24,480			23,317	24,480
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23,317	-24,480	0	0	23,317	24,480
Tangible assets at end of period	4,67,560	4,90,876	5,41,056	5,15,356	73,496	24,480

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,317	-24,480			23,317	24,480
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23,317	-24,480	0	0	23,317	24,480
Tangible assets at end of period	4,67,560	4,90,876	5,41,056	5,15,356	73,496	24,480

Disclosure of tangible assets [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,317	-24,480			23,317	24,480
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23,317	-24,480	0	0	23,317	24,480
Tangible assets at end of period	4,67,560	4,90,876	5,41,056	5,15,356	73,496	24,480

Disclosure of tangible assets [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,317	-24,480			23,317	24,480
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-23,317	-24,480	0	0	23,317	24,480
Tangible assets at end of period	4,67,560	4,90,876	5,41,056	5,15,356	73,496	24,480

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Buildings [Member]		Office building [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
	Disclosure of additional information tangible assets [Abstract]					
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	-	-	-	-
Useful lives or depreciation rates tangible assets	NA	NA	NA	NA	NA	NA

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office building [Member]		Plant and equipment [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Value	Down Value	Written Value	Down Value	Written Value	Down Value
Useful lives or depreciation rates tangible assets	as per act	as per act	NA	NA	as per act	as per act

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]				Vehicles [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Written Value	Down Value	Written Value	Down Value
Useful lives or depreciation rates tangible assets	NA	NA	as per act	as per act	NA	NA

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]				Computer equipments [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	-	-	Written Value	Down Value	Written Value	Down Value
Useful lives or depreciation rates tangible assets	NA	NA	as per act	as per act	NA	NA

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
	Owned assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Written Value	Down Value	Written Value	Down Value	-	-
Useful lives or depreciation rates tangible assets	as per act	as per act	NA	NA	NA	NA

Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	Written Value	Down Written Down Value
Useful lives or depreciation rates tangible assets	as per act	as per act

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Copyrights, patents and other operating rights [Member]		Patents [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	NA	NA	NA	NA	NA	NA
Description of amortization method used	-	-	-	-	-	-

Disclosure of additional information intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Patents [Member]	
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	as per act	as per act
Description of amortization method used	SLM	Straight Line Value

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Copyrights, patents and other operating rights [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Copyrights, patents and other operating rights [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

Disclosure of intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Patents [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

Disclosure of intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Patents [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions other than through business combinations intangible assets	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	0	0			0	0
Impairment loss recognised in profit or loss intangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss intangible assets	0	0			0	0
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	0	0	0	0	0	0
Total disposals intangible assets	0	0	0	0	0	0
Other adjustments intangible assets [Abstract]						
Other adjustments intangible assets, others	0	0			0	0
Total other adjustments intangible assets	0	0			0	0
Total changes in intangible assets	0	0	0	0	0	0
Intangible assets at end of period	6,58,901	6,58,901	6,58,901	6,58,901	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	17,16,66,308	15,23,82,868	17,16,66,308	15,23,82,868
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	17,16,66,308	15,23,82,868	17,16,66,308	15,23,82,868
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 time period [Axis]	Short-term [Member]	
	31/03/2022	31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	73,15,870	0
Total provisions for employee benefits	73,15,870	0
Provision for corporate tax [Abstract]		
Provision for current tax	(A) 1,04,14,925	(B) 27,30,690
Provision for other tax	(C) -9,10,410	(D) -5,57,291
Total provision for corporate tax	95,04,515	21,73,399
CSR expenditure provision	0	0
Total provisions	1,68,20,385	21,73,399

Footnotes

(A) For F.Y 2020-21 : 901818 For F.Y 2021-22 : 9513107

(B) For F.Y 2020-21 : 0 For F.Y 2021-22 : 2730690

(C) TCS receivable : -591860 TDS receivable : -318550

(D) TCS receivable : -114346 TDS receivable : -442945

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances [Member]		Security deposits [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	15,28,77,311	14,68,73,900	14,06,78,411	13,46,75,000
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	15,28,77,311	14,68,73,900	14,06,78,411	13,46,75,000
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
	Loans and advances to related parties [Member]		Loans advances given other related parties [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans and advances [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	1,21,98,900	1,21,98,900	(A) 1,21,98,900	(B) 1,21,98,900
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	1,21,98,900	1,21,98,900	1,21,98,900	1,21,98,900
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Footnotes

(A) ASPIRE LINENS INC INVESTMENT : 12198900

(B) ASPIRE LINENS INC INVESTMENT : 12198900

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	39,33,61,854	29,02,00,840	16,03,24,991	17,66,40,718
Mode of valuation	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	23,30,36,863	11,35,60,122
Mode of valuation	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value	v i i . Inventories are valued as under:-1. Inventories : Lower of cost or net realizable value2. Scrap : At net realizable value

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Taxes payable other tax	(A) 10,37,607	(B) 13,07,501
Public deposit payable, current	0	0
Total other payables, current	10,37,607	13,07,501
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	10,37,607	13,07,501
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	1,22,00,000	1,17,00,000
Other balances with banks	(C) 72,01,780	(D) 27,00,787
Total balance with banks	1,94,01,780	1,44,00,787
Cash on hand	4,67,239	3,71,059
Total cash and cash equivalents	1,98,69,019	1,47,71,846
Total cash and bank balances	1,98,69,019	1,47,71,846
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 twelve months maturity	0	0
Other current assets, others	(E) 70,63,284	(F) 0
Total other current assets	70,63,284	0

Footnotes

(A) TDS Payable : 700669 TCS payable : 336938 GST Payable : 0

(B) TDS Payable : 578525 TCS payable : 216740 GST Payable : 512236

(C) AXIS BANK LTD (917020084608919) : 6312 BANK OF INDIA : 0 ICICI BANK (032305001722) : 23104 ICICI BANK (009) : 0 IDBI Bank : 0 STANDARD CHARTERED BANK (22506134144) : 6636102 STATE BANK OF INDIA (DUTY DRAWBACK) : 536262

(D) AXIS BANK LTD (917020084608919) : 0 BANK OF INDIA : 9595 ICICI BANK (032305001722) : 0 ICICI BANK (009) : 3407 IDBI Bank : 10925 STANDARD CHARTERED BANK (22506134144) : 1138688 STATE BANK OF INDIA (DUTY DRAWBACK) : 1538172

(E) GST receivable : 2513108 Input GST : 4 Tax paid Against Appeal : 4550172

(F) GST receivable : 0 Input GST : 0 Tax paid Against Appeal : 0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
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
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)

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

NEELAM LINENS & GARMENTS (INDIA) PRIVATE LIMITED

CIN: U17299MH2010PTC208010

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AS ON 31 MARCH 2022

Corporate Information

The Company was incorporated on September 22, 2010 as a Private Limited Company. The Company Carries on the business of manufacturing & trading of cotton made ups.

NOTE 1 : SIGNIFICANT ACCOUNTING POLICIES

i. Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2015 (as amended) and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on accrual basis under the historical cost convention.

The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

ii. Fixed assets

iii. Depreciation

Depreciation on Tangible Assets has been provided on Written Down Value (WDV) method and depreciation on Intangible Assets has been provided on Straight Line Method (SLM) method and Computed as per the depreciation rate specified in the manner prescribed in the Companies Act, 1956 including pro rata depreciation on addition made during the year.

The rate of depreciation considered for depreciation followed are as follows:

1. Furniture and Fixture - 6.33%
2. Computers - 16.21%
3. Plant & Machinery - 4.75%
4. Motor Car - 9.50%
5. Office Premises- 3.34%

iv. Revenue recognition

v. Inventories

v. Employee benefits

(i) Short term employee benefits

All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, and short term compensated absences and performance incentives are recognized in the period in which the employee renders the related service.

(ii) Post-employment benefits

a) Defined contribution plan

The Company's state governed provident fund scheme are classified as defined contribution plans. The contribution paid / payable under the schemes is recognised in the statement of profit and loss in the period in which the employee renders the related service.

b) Defined benefits plan

The Employee's gratuity fund scheme is the Company's defined benefit plans. Wherever applicable, the present value of the obligation under such defined benefit plans is determined based on actuarial valuation using the projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash-flows. The discount rates used for determining the present value of the obligation under defined benefit plans, is based on the market yields on government bonds as at the balance sheet date, having maturity periods approximating to the terms of related obligations. In case of funded plans, the fair value of the plan assets is reduced from the gross obligation under the defined benefit plans to recognize the obligation on net basis. Gains or losses on the curtailment or settlement of any defined benefit plan are recognized when

the curtailment or settlement occurs. past service cost is recognised as expense at the earlier of the plan amendment or curtailment and when the Company recognizes related restructuring costs or termination ben

iii. Long term employee benefits:

The obligation for long term employee benefits like long term compensation absences is recognized in the similar manner as in the case of defined benefit plans as mentioned in (ii) (b) above.

Gratuity

Following table sets out the status of Gratuity plans and amounts recognized in financial statement as on 31st March 2022

	FY 2021-22
Gratuity Balance sheet Reconciliation	
Opening net liability as per Financials	-
Expenses / (income) for period of Gratuity	73
Benefit paid directly by employer	-
Employers Contribution	-
Closing net liability / (asset) recognized	73
Current Laibility	13
Non-Current Laibility	60

Rate used to discount employee benefit obligations is 6.09% which relates to rate available on Government Securities for the tenure of 4 Years, i.e. the average of expected future working life of employees(Estimated terms of obligation).The rate taken as per the deal rate as on 31st March 2022.

Salary escalation rate is considered to be 5% for all future years

The sensitivity analysis have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

The sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated. Furthermore, in presenting the above sensitivity analysis, the present value of the defined benefit obligation has been calculated using the projected unit credit method at the end of the reporting period, which is the same method as applied in calculating the defined benefit obligation as recognised in the balance sheet

Expenses to be Recognized in the Statement of Profit or Loss for Next Year

Pict Pict

Current Service cost	9
Net interest cost	4
Expenses Recognized in statement of Profit or loss	14

vi. Foreign currencies

The functional currency of the Company is Indian rupee (Rs.). Income and expenses in foreign currencies are recorded at exchange rates prevailing on the date of the transaction. Foreign currency denominated monetary assets and liabilities are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses arising on settlement and restatement are recognised in the statement of profit and loss. Non-monetary assets and liabilities that are measured in terms of historical cost in foreign currencies are not retranslated.

vii. Inventories

viii. Taxes on Income

ix. Current and non-current classification An asset is classified as current when it satisfies any of the following criteria: It is expected to be settled in the Company's normal operating cycle;

- It is held primarily for the purpose of being traded

- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. All other liabilities are classified as non-current.

x. Provision, Contingent Liabilities & Contingent Assets

Bitmap xi. Contingencies & Events occurring after the balance sheet date

xii. Others

xiii. The various figures of financial statement have been regrouped or reclassified wherever necessary.

xiv. Contingent liabilities of Rs. 4,55,01,724/- is on account of demand under section 143 (3) for the Assessment Year 2017-18 which is pending before H'ble CIT (A) and claims not acknowledged as debt with Kotak Mahindra Bank amounted to Rs. 1,11,87,923/-

xv. Auditor's Remuneration for the year ended 31st March, 2022 Rs. 1.75 Lakhs (Previous Year Rs. 1.5 Lakhs)

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (33) [See below]

Textual information (33)**Disclosure of employee benefits explanatory [Text Block]**

v. Employee benefits (i) Short term employee benefits "All employee benefits falling due wholly within twelve months of rendering the service are classified as short term employee benefits. The benefits like salaries, wages, and short term compensated absences and performance incentives are recognized in the period in which the employee renders the related service." (ii) Post-employment benefits a) Defined contribution plan "The Company's state governed provident fund scheme are classified as defined contribution plans. The contribution paid / payable under the schemes is recognised in the statement of profit and loss in the period in which the employee renders the related service." b) Defined benefits plan " The Employee's gratuity fund scheme is the Company's defined benefit plans. Wherever applicable, the present value of the obligation under such defined benefit plans is determined based on actuarial valuation using the projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash-flows. The discount rates used for determining the present value of the obligation under defined benefit plans, is based on the market yields on government bonds as at the balance sheet date, having maturity periods approximating to the terms of related obligations. In case of fund -ed plans, the fair value of the plan assets is reduced from the gross obligation under the defined benefit plans to recognize the obligation on net basis. Gains or losses on the curtailment or settlement of any defined benefit plan are recognized when the curtailment or settlement occurs. past service cost is recognised as expense at the earlier of the plan amendment or curtailment and when the Company recognizes related restructuring costs or termination benefits. Actuarial gains and losses are recognized immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Other changes in net defined benefit obligation are recognized in the statement of profit and loss." iii. Long term employee benefits: "The obligation for long term employee benefits like long term compensation absences is recognized in the similar manner as in the case of defined benefit plans as mentioned in (ii) (b) above."

[201600] Notes - Related party**Disclosure of relationship and transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Manjula Kantilal Jethva	Manjula Kantilal Jethva	Bhavin Kantilal Jethwa	Bhavin Kantilal Jethwa
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAHPJ9604Q	AAHPJ9604Q	ADCPJ9261B	ADCPJ9261B
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration & Purchase	Remuneration & Purchase	Remuneration & Purchase	Remuneration & Purchase
Related party transactions [Abstract]				
Purchases of goods related party transactions	1,11,18,784	0	46,03,14,191	33,54,94,744
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Advances given during year related party transactions	0	0	0	0
Advances taken during year related party transactions	0	0	0	0
Interest received during year related party transactions	0	0	0	0
Interest paid during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as seller related party transactions	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Transfers of research and development from enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0

Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions	0	0	0	0
Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0
Services received from management contracts	0	0	0	0
Revenue from services rendered through management contracts	0	0	0	0
Expense from agency arrangements	0	0	0	0
Revenue form agency arrangements	0	0	0	0
Other related party transactions expense	(A) 3,60,000	(B) 3,60,000	(C) 25,20,000	(D) 7,20,000
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Share application money received from related party	0	0	0	0
Share application money given to related party	0	0	0	0
Maximum amount payable to related party during period	0	0	0	0
Maximum amount receivable from related party during period	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Remuneration : 360000

(B) Remuneration : 360000

(C) Remuneration : 720000 Rent : 1800000

(D) Remuneration : 720000

Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Kantilal Jivram Jethva	Kantilal Jivram Jethva	Janki Bhavin Jethwa	Janki Bhavin Jethwa
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAPJ6749D	AAAPJ6749D	AGRPJ4622J	AGRPJ4622J
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Remuneration & Labour charges	Remuneration & Labour charges	Remuneration	Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	0	0	0	0
Purchases of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Advances given during year related party transactions	0	0	0	0
Advances taken during year related party transactions	0	0	0	0
Interest received during year related party transactions	0	0	0	0
Interest paid during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as seller related party transactions	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Transfers of research and development from enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0
Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions	0	0	0	0

Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0
Services received from management contracts	0	0	0	0
Revenue from services rendered through management contracts	0	0	0	0
Expense from agency arrangements	0	0	0	0
Revenue form agency arrangements	0	0	0	0
Other related party transactions expense	(A) 12,00,000	(B) 12,00,000	(C) 6,00,000	(D) 6,00,000
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Share application money received from related party	0	0	0	0
Share application money given to related party	0	0	0	0
Maximum amount payable to related party during period	0	0	0	0
Maximum amount receivable from related party during period	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Remuneration : 1200000

(B) Remuneration : 1200000

(C) Remuneration : 600000

(D) Remuneration : 600000

Disclosure of relationship and transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		10	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Chintan Mehta	Chintan Mehta	Yogi International	Yogi International
Country of incorporation or residence of related party	INDIA	INDIA	UNITED STATES	UNITED STATES
Permanent account number of related party	AIEPM1895M	AIEPM1895M		
Description of nature of related party relationship	Others	Others	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Remuneration & Sales	Remuneration & Sales	Revenue during the year	Revenue during the year
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Revenue from sale of goods related party transactions	16,19,10,400	18,27,06,385	42,45,17,521	18,27,06,385
Purchases of tangible assets related party transactions	0	0	0	0
Sales of tangible assets related party transactions	0	0	0	0
Services received related party transactions	0	0	0	0
Revenue from rendering of services related party transactions	0	0	0	0
Leases as lessor related party transactions	0	0	0	0
Leases as lessee related party transactions	0	0	0	0
Advances given during year related party transactions	0	0	0	0
Advances taken during year related party transactions	0	0	0	0
Interest received during year related party transactions	0	0	0	0
Interest paid during year related party transactions	0	0	0	0
Reimbursement of expenses incurred on behalf of company during year related party transactions	0	0	0	0
Reimbursement of expenses incurred by related party during year related party transactions	0	0	0	0
Hire purchase as purchaser related party transactions	0	0	0	0
Hire purchase as seller related party transactions	0	0	0	0
Contribution to trust controlled by company in relation to CSR expenditure	0	0	0	0
Transfers of research and development from enterprise related party transactions	0	0	0	0
Transfers of research and development to enterprise related party transactions	0	0	0	0
Transfers under license agreements from enterprise related party transactions	0	0	0	0
Transfers under license agreements to enterprise related party transactions	0	0	0	0
Transfers under finance agreements related party transactions [Abstract]				
Transfers of loan under finance agreements from enterprise related party transactions	0	0	0	0
Transfers of loan under finance agreements to enterprise related party transactions	0	0	0	0
Equity contributions made under finance agreements related party transactions	0	0	0	0
Equity contributions received under finance agreements related party transactions	0	0	0	0

Provision of guarantees or collateral by enterprise related party transactions	0	0	0	0
Provision of guarantees or collateral to enterprise related party transactions	0	0	0	0
Services received from management contracts	0	0	0	0
Revenue from services rendered through management contracts	0	0	0	0
Expense from agency arrangements	0	0	0	0
Revenue form agency arrangements	0	0	0	0
Other related party transactions expense	(A) 2,39,668	0	0	0
Other related party transactions income	0	0	0	0
Other related party transactions contribution made	0	0	0	0
Other related party transactions contribution received	0	0	0	0
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Share application money received from related party	0	0	0	0
Share application money given to related party	0	0	0	0
Maximum amount payable to related party during period	0	0	0	0
Maximum amount receivable from related party during period	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Footnotes

(A) Remuneration : 239668

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,02,93,108	63,71,622
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,02,93,108	63,71,622

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	31/03/2022	31/03/2021
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	79,02,549	0
Total deferred tax liabilities	79,02,549	0

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,98,69,019	1,47,71,846	11,82,17,128
Total cash and cash equivalents	1,98,69,019	1,47,71,846	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	1,74,15,656	19,26,484	
Total income taxes paid (refund)	1,74,15,656	19,26,484	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 102,63,55,226	(B) 79,56,03,056
Revenue from sale of services	0	0
Total revenue from operations other than finance company	102,63,55,226	79,56,03,056
Total revenue from operations	102,63,55,226	79,56,03,056
Other income	15,11,282	85,84,370
Total revenue	102,78,66,508	80,41,87,426
Expenses [Abstract]		
Cost of materials consumed	83,93,61,766	67,65,91,209
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	5,42,43,388	4,63,20,959
Finance costs	2,77,42,662	2,13,85,966
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	88,42,152	68,77,757
Total depreciation, depletion and amortisation expense	88,42,152	68,77,757
CSR expenditure	0	0
Other expenses	6,99,67,776	4,47,13,429
Total expenses	100,01,57,744	79,58,89,320
Total profit before prior period items, exceptional items, extraordinary items and tax	2,77,08,764	82,98,106
Total profit before extraordinary items and tax	2,77,08,764	82,98,106
Extraordinary items before tax	(C) 0	(D) 8,04,206
Total profit before tax	2,77,08,764	91,02,312
Tax expense [Abstract]		
Current tax	95,13,107	27,30,690
Deferred tax	79,02,549	0
Total tax expense	1,74,15,656	27,30,690
Total profit (loss) for period from continuing operations	1,02,93,108	63,71,622
Total profit (loss) for period before minority interest	1,02,93,108	63,71,622
Total profit (loss) for period	1,02,93,108	63,71,622
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 51.47	[INR/shares] 31.86
Diluted earnings per equity share	[INR/shares] 51.47	[INR/shares] 31.86

Footnotes

(A) Revenue from Operations : 1015266857 Duty & Drawback : 11088369

(B) Revenue from Operations : 781971383 Duty & Drawback : 13631673

(C) Excess IT Provision : 0

(D) Excess IT Provision : 804206

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	(A) 102,63,55,226	(B) 79,56,03,056
Total revenue from sale of products	(C) 102,63,55,226	(D) 79,56,03,056
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(E) 15,11,282	(F) 85,84,370
Total other non-operating income	15,11,282	85,84,370
Total other income	15,11,282	85,84,370
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	(G) 2,77,42,662	(H) 2,13,85,966
Total interest expense	2,77,42,662	2,13,85,966
Total finance costs	2,77,42,662	2,13,85,966
Employee benefit expense [Abstract]		
Salaries and wages	5,39,46,513	4,56,11,989
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Staff welfare expense	2,96,875	7,08,970
Total employee benefit expense	5,42,43,388	4,63,20,959
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	2,87,958	6,84,227
Rent	59,67,483	47,96,182
Repairs to building	0	0
Repairs to machinery	1,94,687	0
Insurance	7,92,928	2,56,640
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Telephone postage	(I) 3,23,413	(J) 5,81,903
Printing stationery	16,000	2,18,932
Travelling conveyance	(K) 22,35,885	(L) 22,80,334
Legal professional charges	37,69,345	17,41,107
Directors sitting fees	0	0
Donations subscriptions	82,275	0
Commission paid other selling agents	35,05,735	26,97,503
Cost transportation [Abstract]		
Cost freight	4,79,77,533	2,17,21,369
Total cost transportation	4,79,77,533	2,17,21,369
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0

Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	1,75,724	1,50,000
Total payments to auditor	1,75,724	1,50,000
Miscellaneous expenses	(M) 46,38,810	(N) 95,85,232
Total other expenses	6,99,67,776	4,47,13,429
Current tax [Abstract]		
Current tax pertaining to current year	95,13,107	27,30,690
Total current tax	95,13,107	27,30,690

Footnotes

- (A) Revenue from Operations : 1015266857 Duty & Drawback : 11088369
 (B) Revenue from Operations : 781971383 Duty & Drawback : 13631673
 (C) Revenue from Operations : 1015266857 Duty & Drawback : 11088369
 (D) Revenue from Operations : 781971383 Duty & Drawback : 13631673
 (E) Income From Mutual Fund : 0 Exchange Gain : 73558 Interest Income : 673143 Interest Subvention : 0 Profit on sale of Fixed Asset : 0 Miscellaneous Income : 764581
 (F) Income From Mutual Fund : 2250880 Exchange Gain : 1922146 Interest Income : 4091884 Interest Subvention : 319460 Profit on sale of Fixed Asset : 0 Miscellaneous Income : 0
 (G) Processing Fees & Pre-Closure Charges : 720292 Interest on Loan : 27022370
 (H) Processing Fees & Pre-Closure Charges : 0 Interest on Loan : 21385966
 (I) Courier Charges : 303813 Internet Charges : 19600 Telephone & Internet : 0
 (J) Courier Charges : 0 Internet Charges : 0 Telephone & Internet : 581903
 (K) Conveyance Charges : 0 Transport Charges : 2235085 Travelling : 800
 (L) Conveyance Charges : 1841392 Transport Charges : 0 Travelling : 438942
 (M) Accounting Charges : 0 Bank Charges : 352160 GST Paid : 0 Office Expenses : 23238 Other Expense : 4206712 Testing Charges : 6700 Motor Car Expense : 50000
 (N) Accounting Charges : 80000 Bank Charges : 4290945 GST Paid : 4340294 Office Expenses : 444136 Other Expense : 49430 Testing Charges : 0 Motor Car Expense : 380427

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

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Other items extraordinary	(A) 0	(B) 8,04,206
Total extraordinary items before tax	(C) 0	(D) 8,04,206
Total extraordinary items	0	8,04,206
Total exceptional and extraordinary items	0	8,04,206
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	54,44,73,616	40,45,57,965
Total domestic turnover goods, gross	54,44,73,616	40,45,57,965
Export sale manufactured goods	48,18,81,610	39,10,45,091
Total export turnover goods, gross	48,18,81,610	39,10,45,091
Total revenue from sale of products	(E) 102,63,55,226	(F) 79,56,03,056
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

Footnotes

- (A) Excess IT Provision : 0
- (B) Excess IT Provision : 804206
- (C) Excess IT Provision : 0
- (D) Excess IT Provision : 804206
- (E) Revenue from Operations : 1015266857 Duty & Drawback : 11088369
- (F) Revenue from Operations : 781971383 Duty & Drawback : 13631673

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Revenue recognition Income from Sale of Goods is recognized on transfer of property in goods to the buyer for a consideration and here is reasonable certainty of income being realized.

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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	Manjula Kantilal Jethva	Bhavin Kantilal Jethwa	Kantilal Jivram Jethva	Janki Bhavin Jethwa
Director identification number of key managerial personnel or director	03111558	03111560	03111562	03111564
Permanent account number of key managerial personnel or director	AAHPJ9604Q	ADCPJ9261B	AAAPJ6749D	AGRPJ4622J
Date of birth of key managerial personnel or director	06/07/1957	15/07/1981	24/12/1950	29/01/1987
Designation of key managerial personnel or director	Director	Director	Director	Director
Qualification of key managerial personnel or director	Graduate	Graduate	Graduate	matriculate
Shares held by key managerial personnel or director	[shares] 12,500	[shares] 1,55,000	[shares] 20,000	[shares] 12,500
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	3,60,000	7,20,000	12,00,000	6,00,000
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	3,60,000	7,20,000	12,00,000	6,00,000
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	3,60,000	7,20,000	12,00,000	6,00,000

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2021 to 31/03/2022
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No



Form No. MGT-8

[Pursuant to Section 92(2) of the Companies Act, 2013 and rule 11(2) of Companies (Management and Administration) Rules, 2014]

I have examined the registers, records and books and papers of **M/s. Neelam Linens And Garments (India) Limited (Formerly known as Neelam Linens and Garments (India) Private Limited) (CIN: U17299MH2010PLC208010)** (the Company) as required to be maintained under the Companies Act, 2013 (the Act) and the rules made thereunder for the financial year ended on 31st March, 2022. In my opinion and to the best of my information and according to the examinations carried out by me and explanations furnished to me by the company, its officers and agents, I certify that:

- A. The Annual Return states the facts as at the close of the aforesaid financial year correctly and adequately.
- B. During the aforesaid financial year the Company has complied with provisions of the Act & Rules made there under in respect of:
1. Its status under the Act; The Company is a Private Limited company registered under Companies Act, 1956 and is an Active Company.
 2. The Company had maintained the required registers as per the provision of the Act and rules made thereunder and as and when required the entries therein have been duly recorded within the time prescribed;
 3. filing of forms and returns with the Registrar of Companies, Regional Director, Central Government, the Tribunal, Court or other authorities as the case may be within the prescribed time, **except in few cases where forms are filed with additional fees;**
 4. The Company conducts the meetings of Board of Directors and the meetings of the members of the Company on due dates as stated in the annual return in respect of which meetings, proper notices were given and the proceedings have been properly recorded in minutes book/register maintained and the same have been signed;
 5. the Company was not required to close the Register of Members;
 6. the Company has not advanced any loan(s) to its Directors and/or persons or firms or Companies referred in section 185 of the Act during the year under review;
 7. As per the confirmations given to us, the Company had entered into transactions/ contracts/ arrangements referred to in Section 188(1) of Companies Act, 2013 with related party (ies) as defined under the provisions of Section 2(76) of the Companies Act, 2013 which are in ordinary course of business and on an arm's length basis, during the financial year under review.
 8. There Company had not increased its share capital and there were no issue or allotment, transfer or transmission or buy back of securities / redemption of preference shares or debentures / alteration or reduction of share capital and the Company had not undertaken any conversion of shares or securities and hence there was no instance requiring issue of security certificates;



9. The Company was not required to keep in abeyance the rights to dividend, rights shares and bonus shares pending registration of transfer of shares in compliance with the provisions of the Act;
10. The Company had not declared dividend and there was no occasion of transfer of unpaid and unclaimed dividend and other amounts as applicable to the Investor Education and Protection Fund in accordance with section 125 of the Act;
11. The Company had duly complied with provisions of Sec 134 of the Act in respect of signing of audited financial statement and report of Directors is as per sub - sections (3), (4) and (5) thereof;
12. The Company has duly complied with the provisions of the Act with regard to composition of the Board and remuneration paid to directors. There was no instance of Appointment/ Re-appointments/ Retirement/ Filling up Casual Vacancies/ Disclosures of the Directors, Key Managerial Personnel during the audit period;
13. *The Company has appointed M/s. Dinesh Mehta & Associates Chartered Accountants as statutory auditor of the Company for the financial year 2021-2022 for a term of one year only which not compliance of Section 139 (1) of the Company Act, 2013. There are no filling up casual vacancies of auditors as per the provisions of section 139 of the Act;*
14. there is no such instance/ transactions where the approval required to be taken from the Central Government, Tribunal, Regional Director, Registrar, Court or such other authorities under the various provisions of the Act.
15. acceptance/ renewal/ repayment of deposits; **(no such transaction took place)**
16. Company has duly complied with the provision of Act with regard to borrowings from its directors, members, public financial institutions, banks and others and creation/ modification/ satisfaction of charges in that respect, wherever applicable;
17. loans and investments or guarantees given or providing of securities to other bodies corporate or persons falling under the provisions of section 186 of the Act; **(no loans & investments made, guarantee given and security provided)**
18. The Company had not altered the Memorandum of Association and Articles of Association of the Company during the year.

For Naveen Karn & Co.
Practicing Company Secretary



Naveen Karn
(Proprietor)
C.P. No.: 22655
Membership No.: 60273
UDIN: A060273D002725914

Place: Vasai
Date: 15.12.2022