

SUPRA INDUSTRIAL RESOURCES LIMITED
Standalone Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Corporate identity number	L65999DL1985PLC019987	
Permanent account number of entity	AAACS3239G	
Address of registered office of company	1212, HEMKUND CHAMBERS, 89, Nehru Place, New Delhi DELHI New Delhi DL 110019 IN	
Type of industry	Commercial and Industrial	
Registration date	31/01/1985	
Whether company is listed company	Yes	
Number of employees in the company at the end of the financial Year		2
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	30/05/2024	
Period covered by financial statements	12 Months	12 Months
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	FINANCIAL AND RELATED SERVICES
	01/04/2023 to 31/03/2024
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9971
Description of product or service category	FINANCIAL AND RELATED SERVICES
Turnover of product or service category	3,53,966
Highest turnover contributing product or service (ITC 8 digit) code	99715490
Description of product or service	other financial services
Turnover of highest contributing product or service	3,53,966

[400400] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	RAJAT	TANU
Last name of director	AGARWAL	JAIWAL
Designation of director	Director	Director
Director identification number of director	00266205	09380639
Date of signing board report	03/09/2024	03/09/2024

Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [LineItems]	
Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (1) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	NIL

Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [LineItems]	
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	NIL

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
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	NIL
Disclosures relating to amount recommended to be paid as dividend	No Dividend was declared for the current financial year due to loss incurred by the Company.
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	Earnings NIL Outgo NIL
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	No change
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (7) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (8) [See below]
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (9) [See below]
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (10) [See below]
Disclosure of statement on development and implementation of risk management policy [TextBlock]	The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	The Company has not developed and implemented any Corporate Social Responsibility initiatives as the said provisions are not applicable.
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (11) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (12) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	The Company does not have Any Subsidiary, Joint Venture or Associate Company.

Details relating to deposits covered under chapter v of companies act [TextBlock]	The Company has neither accepted nor renewed any deposits. During the year under review. Balance Outstanding if any - NIL
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. Balance Outstanding if any - NIL
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	Textual information (14) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (15) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (16) [See below]
Number of meetings of board	8

Textual information (1)

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report

(b) Till the date of our audit report, we have not provided report of internal auditor to comment upon. The Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. and the registration has been obtained from Reserve Bank of India as per Certificate of Registration granted on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company. But The Company is not entitled to hold COR issued by Reserve Bank of India in terms of The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has cancelled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs.200.00 lacs. , This fact has properly disclosed by the management under Notes of Account Note # 1: CORPORATE INFORMATION.

Textual information (2)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To the Members,

Your Directors have pleasure in submitting their Thirty Ninth Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2024.

1. FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year figures is given here under:

(Amount in Rs)

Particulars	For the year ended 31.03.2024	For the year ended 31.03.2023
Net Sales /Income from Business Operations	7,21,202	3,27,443
Other Income	NIL	25,155
Total Income	7,21,202	3,52,598
Less: Change in inventories (Stock in Trade)	NIL	NIL
Less: Employee Benefit Expenses	2,21,500	1,80,035
Less: Finance Cost	1,18,793	84,898
Less: Other Administrative and Selling Expenses	1,96,775	2,53,104
Profit/(Loss) before Depreciation	5,36,409	(1,65,439)
Less: Depreciation	NIL	NIL
Profit/(Loss) after depreciation and Interest	1,84,793	(1,65,439)
Less: Current Income Tax	NIL	NIL

Add: Previous year adjustment of Income Tax	NIL	NIL
Less: Deferred Tax	NIL	NIL
Net Profit/(Loss) after Tax	1,84,793	(1,65,439)
Dividend (including Interim if any and final)	NIL	NIL
Net Profit/(Loss) after dividend and Tax	1,84,793	(1,65,439)
Amount transferred to General Reserve	NIL	NIL
Amount transferred to Special Reserve U/S 45IC of RBI Act 1934	NIL	NIL
Balance carried to Balance Sheet	1,84,793	(1,65,439)
Earnings per share (Basic) in Rs.	0.74	(0.66)

2. REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS:

Your directors wish to submit that the Company was a Registered NBFC and due to Net Worth being less than the threshold limit of INR 2 Crore, the RBI has cancelled the License. However, albeit the grace period of three years expired on 1st August 2021, the Company's funds are still employed on loans pending return of Principal and Interest there on.

3. STATE OF COMPANY'S AFFAIRS:

The Company is in the process of reduction of net owned fund in the NBFC activity as directed by the RBI. The Company is in Compliance with filing all necessary documents with Stock Exchange, SEBI, RBI, Web site of the Company and other necessary compliances with MCA.

4. CHANGE IN THE NATURE OF BUSINESS

The Company was category- B registered NBFC bearing Registration No. B-14.00608 dated March 31, 1998. The Certificate of Registration (COR) of Supra Industrial Resources Limited has been cancelled by Reserve Bank of India vide their letter reference DNBS.ND.No. 375/CMS/05.19.357/2018-19 dated August 02, 2018.

There is no change in nature of business during the year under review (After Cancellation of NBFC registration no NBFC activity except the Continuation of existing loan to parties). The RBI has vide above mentioned letter dated August 02, 2018 instructed to reduce Financial Assets to less than 50 % in to NBFC activities in three years and the company is striving to gradually reduce Financial Assets to less than 50 % of the total funds of the company as per said order / letter. However, the effect and after-effect of "COVID-19" pandemic, the management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them.

5. EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the 96 Annual Return as at March 31, 2024 on its website and by virtue of amendment to Section 92(3) of the Companies Act, 2013, the Company is not required to provide extract of Annual Return (Form MGT-9) as part of the Board's report.

6. NUMBER OF MEETING OF THE BOARD:

The Company had Eight Board meetings during the financial year under review viz. 30.05.2023; 05.08.2023; 04.09.2023; 30.09.2023, 10.11.2023 & 12.02.2024. The gap between the meetings was within the period prescribed under the Companies Act, 2013.

Audit Committee Meetings.

30.05.2023, 05.08.2023, 04.09.2022, 10.11.2023, 12.02.2024.

Nomination and Remuneration Committee

05.08.2023 & 10.11.2023

Stakeholders Relationship Committee

30.05.2023, 05.08.2023, 04.09.2022, 10.11.2023, 12.02.2024.

Independent director Meeting

12.02.2024

7. DIRECTORS RESPONSIBILITY STATEMENT

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement:

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

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

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

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

(e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

Internal financial control means the policies and procedures adopted by the Company 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.

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

8. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITOR UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT.

NONE

Audit Report for the Year 2023-24:

The observations made in the Auditors Report are self-explanatory and therefore do not call for any further comments under Section 134 of the Companies Act, 2013.

STATUTORY AUDITORS:

M/s K A K A & Associates, Chartered Accountants, have audited the financial statements of the Company for the year 2023-24. His tenure is going to expire on the 39th Annual General Meeting of the Company. The Board recommended the appointment of M/s Gaurav Hirawat and Associates, Chartered Accountant having FRN 0160587W for a term of 5 years from the 39th AGM upto the 44th AGM of the company subject to the approval of members in the 39th AGM.

The auditor's report being self-explanatory does not require comments of the Board.

SECRET ARIAL AUDITOR:

Pursuant to provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014, the company had appointed PRATUL AGRAWAL & ASSOCIATES, Practicing Company Secretaries, C.O.P. No. 22424, to undertake the secretarial audit of the company for the financial year 2023-24. The secretarial audit report for the financial year 2023-24 is annexed herewith.

INTERNAL AUDITOR:

M/s Dinesh Rajvanshi & Company, F-12/201-202, Aditya Commercial Complex, Community Centre, Preet Vihar, Delhi-110092 has been appointed as Internal Auditor pursuant to section 148 of the Companies Act, 2013.

9. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are applicable to the Company and hence the Company has devised policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013. Policy is available on the Company's web site.

10. EXPLANATION OR COMMENTS BY THE BOARD ON EVERY QUALIFICATION, RESERVATION OR ADVERSE REMARK OR DISCLAIMER MADE:

- a) By the Auditor in his Report: NIL
- (b) By the Company Secretary in Practice in his Secretarial Audit report: NIL

11. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SEC. 186 OF THE COMPANIES ACT, 2013

Since the company was registered as NBFC, the provisions of loan, guarantees or investments under Section 186 of the Companies Act, 2013 were not applicable. Now, after the Certificate of Registration as NBFC has been cancelled by the RBI vide letter no. DBNS.375/CMS/05.19.357/2018-19 dated 2nd August 2018 and as per said letter, the company has been provided with three-year timeframe to reduce its financial assets. With the intermittent recurring of "COVID-19" pandemic during first quarter of reported financial year, the management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them. However, there may be some delay in receiving the deployed funds. The Company assures to take every step to safeguard Principal and Interest. Moreover, the company will adhere to applicable provisions of Section 186 of Companies Act, 2013 as applicable to non NBFC companies.

12. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

There was no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review.

13. AMOUNT PROPOSED FOR RESERVES NIL

Transfer To Special Reserve U/S 45 I(C) & Contingent Provisions Against Standard Assets Under Reserve Bank Of India Act, 1934.

Under Section 45- I(C) Of the Reserve Bank of India Act, 1934, Non-Banking Financial Company is required to create reserve fund by transfer of 20% of the net profits to a special reserve. Since there are losses, the company has not transferred any amount to the special reserve for the current year. (Previous year- NIL). The Company will keep on transferring such fund to special fund as per RBI Act till the time company is being governed by RBI act post cancellation of certificate of registration as NBFC.

14. DIVIDEND

No Dividend was declared for the current financial year due to loss incurred by the Company.

15. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

Since there was no unpaid/unclaimed Dividend, the provisions of Section 125 of the Companies Act, 2013 do not apply.

16. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS, COURTS AND TRIBUNALS:

Since the company was registered as NBFC, the provisions of loan, guarantees or investments under Section 186 of the Companies Act, 2013 were not applicable. Now, after the Certificate of Registration as NBFC has been cancelled by the RBI vide letter no. DBNS.375/CMS/05.19.357/2018-19 dated 2nd August 2018 and as per said letter, the company has been provided with three-year timeframe to reduce its financial assets. The management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them. However, there may be some delay in receiving the deployed funds. The Company assures to take every step to safeguard Principal and Interest.

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

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 under:

a) Conservation of Energy:

Steps taken for conservation	
Steps taken for utilizing alternate sources of energy	Necessary steps have already been taken wherever possible to conserve energy.
Capital investment on energy conservation equipments	Not assessed.

b) Technology Absorption:

Efforts made for technology absorption	N.A.
Benefits derived	N.A.

Expenditure on Research & Development, if any	N.A.
Details of technology imported, if any	N.A.
Year of import	N.A.
Whether imported technology fully absorbed	N.A.
Areas where absorption of imported technology has not taken place, if any	N.A.

c) Foreign Exchange Earnings/ Outgo:

Earnings	NIL

Outgo

NIL

d) Environment Protection:

The Company and its management are Committed towards sustained economic and environment protection in and around Company and committed to adopt and implement policies accordingly.

18. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY. The Company does not have any Risk Management Policy as the element of risk threatening the Company's existence is very minimal.

19. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

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

20. POLICY ON NOMINATION, REMUNERATION AND BOARD DIVERSITY.

The Board of Directors has framed a policy which lays down a framework in relation to the remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members as well as diversity of the Board. Supra recognizes the benefits and importance of having a diverse Board of Directors in terms of skill set and experience. The Company has an optimum mix of executive and non-executive, independent directors and woman director.

The Nomination and Remuneration Policy has been uploaded on the website of the Company at <http://www.supraindustrialresources.in>.

21. FAMILIARISATION PROGRAMME FOR THE BOARD MEMBER

A note on the familiarisation programme adopted by the company for orientation and training of the directors and the Board evaluation process undertaken in compliance with the provisions of the Companies Act, 2013 and the listing regulations.

22. DECLARATION BY INDEPENDENT DIRECTORS

The Company's Independent Directors have submitted requisite declarations confirming that they continue to meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. The Independent Directors have also confirmed that they have complied with Schedule IV of the Act and the Company's Code of Conduct. The Company keeps a policy of transparency and arm's length while dealing with its Independent Directors. No transaction was entered with Independent Directors during the year which could have any material pecuniary relationship with them. Apart from sitting fee, no other remuneration was paid to any of the Independent Directors. In the opinion of the Board, the Independent Directors hold highest standard of integrity and possess the requisite qualifications, experience, expertise and proficiency.

23. PERFORMANCE EVALUATION:

The evaluation framework for assessing the performance of Individual Directors, Board and its Committees comprises of the following key areas:

- i. Attendance of Board Meetings and Board Committee Meetings
- ii. Quality of contribution to deliberations
- iii. Strategic perspectives or inputs regarding future growth of Company and its performance
- iv. Providing perspectives and feedback going beyond information provided by the management
- v. Commitment to shareholder and other stakeholder interests

The evaluation involves Self-Evaluation by the Board Member and subsequently assessment by the Board of Directors. A member of the Board will not participate in the discussion of his/ her evaluation.

24. DIRECTORS:

Re-Appointment of Director:

Mr. Rajat Agarwal, Director being longest in the office, retire at this Annual General Meeting and being eligible offer himself for re-election. Pursuant to Regulation 36(3) of SEBI (LODR) Regulation, 2015 details of Mr. Rajat Agarwal is annexed. No director is interested in his Re-appointment.

Mr. Lokesh Devendra Kothari who was appointed as additional director in the capacity of non-executive independent director w.e.f 25.06.2024 will be regularized in the 39th Annual General Meeting as a Independent Director of the company for the term of five years.

Mr.Vivek Kumar having, director of the company resigned from the post of directorship on 26.06.2024

Key Managerial Personnel :

During the year no change in Key Managerial Personnel.

25. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

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

26. DEPOSITS

The Company has neither accepted nor renewed any deposits. During the year under review. Balance Out standing if any - NIL

27. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Control system commensurate with the size, scale and complexity of its operations to maintain its objectivity and independence, internal audit function reports are reviewed by the board.

28. DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM:

The Audit Committee consists of the following members:

S. No.	Name	Chairman/Mem her
1.	Tanu Jaiswal	Chairman
2.	Rajat Agarwal	Member
3.	Vivek Kumar	Member

The above composition of the Audit Committee consists of independent Directors viz. Vivek Kumar and Tanu Jaiswal who forms the majority.

The Company has established a vigil mechanism and overseas through the audit committee, the genuine concerns expressed by the employees and other Directors. The Company has also provided adequate safeguards against victimization of employees and Directors who express their concerns. The Company has also provided direct access to the chairman of the Audit Committee on reporting issues concerning the interests of co employees and the Company. The Company also has proper whistle blower mechanism in place. The Vigil Mechanism Policy has been uploaded on the website of the Company at <http://www.supraindustrialresources.in>.

29. INTERNAL FINANCIAL CONTROL

Company has an internal control system commensurate to the size of the Company and its operations. This system continuously monitors compliance to internal processes across the operations to ensure that all safeguarded and protected against loss from unauthorized use or disposition, that transactions are authorized, recorded and reported correctly and that operations are conducted in an efficient and cost-effective manner.

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

Your Company has adopted a Sexual Harassment Policy with an objective to ensure a protective and equal platform for working of women in the organization. From time-to-time information is provided to the women employees to feel empowered and work in free environment. The Anti-Sexual Harassment Policy has been uploaded on the website of the Company at <http://www.supraindustrialresources.in>. Your Company has also constituted an Internal Complaint Committee as per the provision of the aforesaid Act. The composition of the Internal Complaint Committee is as under:

As per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the disclosures required to be made are as under:

S. No.	Name	Designation

1.	Tanu Jaiswal	Chairman
2.	Rajat Agarwal	Member
3.	Vivek Kumar	Member

S. No.	Particulars	Details
1.	Number of complaints of sexual harassment received during the year	NIL
2.	Number of complaints disposed off during the year	NIL
3.	Number of cases pending for more than ninety days	NIL
4.	Number of workshops or awareness programme against sexual harassment carried out	NIL
5.	Nature of action taken by the employer or District Officer	NA

31. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES.

Remuneration details of employees under amended Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is attached with this report.

32. DEMATERIALISATION:

Your Directors would request all the members who have not yet converted their holdings into dematerialized form, to do so thereby facilitating trading of their shares. As per SEBI guidelines it is mandatory that the shares of a company are in dematerialized form for trading.

33. ARCHIVAL POLICY:

Pursuant to the Listing Regulations and in line with Supra Industrial Resources Limited's Policy on Determination of Materiality of Events, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be destroyed as per the Company's policy on preservation of documents. The Archival Policy has been uploaded on the website of the Company at <http://www.supraindustrialresources.in>.

34. DISCLOSURE OF ACCOUNTING TREATMENT:

The Company follows Accounting Standards prescribed by the Companies Accounting Standard Rules, 2006 (as amended) and relevant provisions of the Companies Act, 2013. In preparation of financial statements, the Company has not adopted a treatment different from what is prescribed in the Accounting Standards. The financial statements for the year have been prepared in accordance with and in compliance of Schedule III of the Companies Act, 2013.

35. CORPORATE GOVERNANCE:

As per Regulation 15(2) of SEBI (Listing Obligation and Disclosures requirements) Regulation, 2015, report on Corporate Governance is not applicable to the Company as its paid-up capital, Net Worth and turnover is less than the prescribed its Paid-up Share Capital of the Company is Rs. 25, 00,000.00 (Rupees Twenty-Five Lakh Only) and Net worth is Rs.23,54,744.00 (Rupees Twenty Three Lacs Fifty Four Thousand Seven Hundred & Forty Four) as on 31st March, 2024.

36. MANAGEMENT DISCUSSION ANALYSIS REPORT:

The Management Discussion and Analysis Report is applicable to the company as per the Regulation 34 under SEBI (Listing Obligation and Disclosures requirements) Regulation, 2015 and annexed herewith.

37. SHARES:

(a) BUY BACK OF SECURITIES

The Company has not bought back any of its securities during the year under review.

(b) SWEAT EQUITY

The Company has not issued any Sweat Equity Shares during the year under review.

(c) BONUS SHARES

No Bonus Shares were issued during the year under review.

(d) EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the employees.

38. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

During the period under review, there were no applications made or proceedings pending in the name of the company under the Insolvency and Bankruptcy code, 2016.

39. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the period under review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

40. STATEMENT PURSUANT TO SECRETARIAL STANDARDS-I

During the period under review, the Company has complied with the provisions of Secretarial Standards-I and Secretarial Standards-2.

41. AUDITORS REPORT

Balance sheet, P&L, Cash flow statement and Notes Enclosed for the year ended 31st March, 2023 and is self-explanatory.

42. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

The company is going under takeover process, open offer under takeover code, 2011 has already been given. 100 % shareholding of promoter including promoter group will be transferred and there will be change in management too. The company is under approval stage of the same.

43. ACKNOWLEDGEMENTS:

Your directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Companies activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and on behalf of the Board of Directors of
Supra Industrial Resources Limited

Sd/- Sd/-
Rajat Agarwal Tanu Jaiswal
Director Director
DIN 00266205 DIN: 09380639

Date: 03th September, 2024
Place: New Delhi

Textual information (3)

Description of state of companies affair

The Company is in the process of reduction of net owned fund in the NBFC activity as directed by the RBI. The Company is in Compliance with filing all necessary documents with Stock Exchange, SEBI, RBI, Web site of the Company and other necessary compliances with MCA.

Textual information (4)

Details regarding energy conservation

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 under: a) Conservation of Energy: Steps taken for conservation Steps taken for utilizing alternate sources of energy Necessary steps have already been taken wherever possible to conserve energy. Capital investment on energy conservation equipments Not assessed.

Textual information (5)

Details regarding technology absorption

b) Technology Absorption: Efforts made for technology absorption N.A. Benefits derived N.A Expenditure on Research & Development, if any N.A Details of technology imported, if any N.A Year of import N.A Whether imported technology fully absorbed N.A Areas where absorption of imported technology has not taken place, if any N.A

Textual information (6)

Disclosures in director's responsibility statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures; if any. (b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period; (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; (d) The directors had prepared the annual accounts on a going concern basis; and (e) The directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively. - Internal financial control means the policies and procedures adopted by the Company 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. (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (7)

Particulars of loans guarantee investment under section 186 [Text Block]

Since the company was registered as NBFC, the provisions of loan, guarantees or investments under Section 186 of the Companies Act, 2013 were not applicable. Now, after the Certificate of Registration as NBFC has been cancelled by the RBI vide letter no. DBNS.375/CMS/05.19.357/2018-19 dated 2 nd August 2018 and as per said letter, the company has been provided with three-year timeframe to reduce its financial assets. With the intermittent recurring of "COVID-19" pandemic during first quarter of reported financial year, the management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them. However, there may be some delay in receiving the deployed funds. The Company assures to take every step to safeguard Principal and Interest. Moreover, the company will adhere to applicable provisions of Section 186 of Companies Act, 2013 as applicable to non NBFC companies.

Textual information (8)

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

I. REGISTRATION & OTHER DETAILS :		
1	CIN	L65999DL1985PLC019987
2	Registration Date	31.01.1985
3	Name of the Company	Supra Industrial Resources Limited
4	Category/Sub-category of the Company	Non-Banking Finance Company (License Cancelled wide RBI Letter no DNBS no/375/CMS/05.19.357/2018-19 2 nd August 2019
5	Address of the Registered office & contact details	1212, Hemkunt Chambers, 89, Nehru Place, New Delhi- 110019 Phone: 011 41608996
6	Whether listed company	Yes, MSEI
7	Name, Address & contact details of the Registrar & Transfer Agent, if any.	Skyline Financial Services Private Limited D-153 A 1st Floor Okhla Industrial Area, Phase - I, New Delhi-110 020. Tel.: 011 64732681-88 Fax: +91 11 26812682 Web:www.skylinerta.com Email:info@skylinerta.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10% or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Other Credit Granting - Loan and Investment (Interest Income)	6591	100.00
2	Other financial Intermediaries - Share Trading	6599	00.00

PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

N.A.

(a) SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year[As on 01-April-2022]	No. of Shares held at the end of the year[As on 31-March-2023]	% Change during the year						
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter s									
(1) Indian									
a) Individual/ HUF	13900	Nil	13900	5.56	13900	Nil	13900	5.56	Nil
b) Central Govt	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
c) State Govt(s)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
d) Bodies Corp.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
e) Banks / FI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
f) Any other	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total shareholding of Promoter (A)	13900	Nil	13900	5.56	13900	NIL	13900	5.56	Nil
B. Public Shareholding									

1. Institutions	Nil								
a) Mutual Funds	Nil								
b) Banks / FI	Nil								
c) Central Govt	Nil								
d) State Govt(s)	Nil								
e) Venture Capital Funds	Nil								
f) Insurance Companies	Nil								
g) FIs	Nil								
h) Foreign Venture Capital Funds	Nil								
i) Others	Nil								
(specify)									
Subtotal (B)(1):	Nil								
2. NonInstitutions	Nil								
a) Bodies Corp.	Nil								
i) Indian	Nil								

ii) Overseas	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
b) Individuals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	6050	163650	169700	67.88	6050	163650	169700	67.88	Nil
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	45750	20650	66400	26.56	45750	20650	66400	26.56	Nil
c) Others (specify)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Non-Resident Indians	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Overseas Corporate Bodies	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Nationals	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Clearing Members	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Trusts	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Foreign Bodies - D R	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Subtotal (B)(2):	51800	184300	236100	94.44	51800	184300	236100	94.44	Nil
Total Public Shareholding (B)=(B)(1)+ (B)(2)	51800	184300	236100	94.44	51800	184300	236100	94.44	Nil

C. Shares held by Custodian for GDRs & ADRs	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Grand Total (A+B+C)	65700	184300	250000	100	65700	184300	250000	100	Nil

Shareholding of Promoter-

SN	Shareholder's Name	Shareholding at the beginning of the year	Shareholding at the end of the year	% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares
				No. of Shares
				% of total Shares of the company
				% of Shares Pledged / encumbered to total shares
1	Mrs. Meenakshi Agarwal	5950	2.38	Nil
2	Mr. Rajat Agarwal	7950	3.18	Nil

Change in Promoters' Shareholding (please specify, if there is no change)

There is no Change

Shareholding Pattern of top ten Shareholders:(Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year	Cumulative Shareholding during the year			
No. of shares	% of total shares of the company	No. of shares	% of total shares of the company			
		At the beginning of the year	105350	42.14	105350	42.14
1	Shivani Gupta		12100	4.84	12100	4.84
2	Manish Gupta		11400	4.56	11400	4.56

3	Veena Gupta	11250	4.50	11250	4.50
4	Rajnish Gupta	11000	4.40	11000	4.40
5	Shankar Lal	10450	4.18	10450	4.18
6	Radhey Sham Malani	10200	4.08	10200	4.08
7	Bajrang Das	9900	3.96	9900	3.96
8	Kishore Sable	9750	3.90	9750	3.90
9	Kailash Chandra	9700	3.88	9700	3.88
10	Ram Vilash Karva	9600	3.84	9600	3.84
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer/bonus/ sweat equity etc):		No Change		

Shareholding of Directors and Key Managerial Personnel:

SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
No. of shares	% of total shares of the Co.	No. of shares	% of total shares of the Co.	No. of shares	% of total shares of the Co.
	At the beginning of the year	7950	3.18	7950	3.18
1	Mr. Vivek Kumar	0	0	0	0
2	Mr. Rajat Agarwal	7950	3.18	7950	3.18
3	Mrs. Amrita Kumari	0	0	0	0

	At the end of the year	7950	3.18	7950	3.18
1	Mr. Vivek Kumar	0	0	0	0
2	Mr. Rajat Agarwal	7950	3.18	7950	3.18
3	Mrs. Tanu Jaiswal	0	0	0	0

V) INDEBTEDNESS Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	NIL	NIL	NIL	NIL
Change in Indebtedness during the financial year				
* Addition	NIL	NIL	NIL	NIL
* Reduction	NIL	NIL	NIL	NIL
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year				

i) Principal Amount	NIL	NIL	NIL	NIL
ii) Interest due but not paid	NIL	NIL	NIL	NIL
iii) Interest accrued but not due	NIL	NIL	NIL	NIL
Total (i+ii+iii)	NIL	NIL	NIL	NIL

REMUNERATION OF DIRECTORS AND KEYMANAGERIAL PERSONNEL

Remuneration to Managing Director, Whole-time Directors and/or Manager:

S. N.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount				
					----	---	
1		Gross salary	NIL	NIL	NIL	NIL	NIL
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL	
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	NIL	NIL	
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	NIL	NIL	NIL	NIL	NIL	
2		Stock Option	NIL	NIL	NIL	NIL	NIL
3		Sweat Equity	NIL	NIL	NIL	NIL	NIL
4		Commission as % of profit others,specify $\frac{1}{2}$	NIL	NIL	NIL	NIL	NIL
5		Others, please specify	NIL	NIL	NIL	NIL	NIL
		Total (A)	NIL	NIL	NIL	NIL	NIL

	Ceiling as per the Act	NIL	NIL	NIL	NIL	NIL
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Remuneration to other Directors:

S. N.	Particulars of Remuneration	Name of Directors	Total Amount				
			----	---	---	---	
1	Independent Directors		NIL	NIL	NIL	NIL	NIL
	Fee for attending board committee meetings	NIL	NIL	NIL	NIL	NIL	
	Commission	NIL	NIL	NIL	NIL	NIL	
	Others, please specify	NIL	NIL	NIL	NIL	NIL	
	Total (1)	NIL	NIL	NIL	NIL	NIL	
2	Other Non-Executive Directors		NIL	NIL	NIL	NIL	NIL
	Fee for attending board committee meetings	NIL	NIL	NIL	NIL	NIL	
	Commission	NIL	NIL	NIL	NIL	NIL	
	Others, please specify	NIL	NIL	NIL	NIL	NIL	
	Total (2)		NIL	NIL	NIL	NIL	NIL
	Total (B)=(1+2)		NIL	NIL	NIL	NIL	NIL
	Total Managerial Remuneration		NIL	NIL	NIL	NIL	NIL
	Overall Ceiling as per the Act		NIL	NIL	NIL	NIL	NIL

Remuneration to key managerial personnel other than MD /MANAGER/ WTD

S N	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	NIL	1,56,452.00	NIL	NIL
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	NIL	1,56,452.00	NIL	
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	NIL	NIL	NIL	
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	NIL	NIL	NIL	
2	Stock Option	NIL	NIL	NIL	NIL
3	Sweat Equity	NIL	NIL	NIL	NIL
4	Commission	NIL	NIL	NIL	NIL
	- as % of profit	NIL	NIL	NIL	NIL
	others, specify ½	NIL	NIL	NIL	NIL
5	Others, please specify	NIL	NIL	NIL	NIL
	Total	NIL	1,56,452.00	NIL	NIL

PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES :

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/COURT]	Appeal made, if any (give Details)

A. COMPANY

Penalty	NIL	N.A.	N.A.	N.A.	N.A.
Punishment	NIL	N.A.	N.A.	N.A.	N.A.
Compounding	NIL	N.A.	N.A.	N.A.	N.A.

B. DIRECTORS

Penalty	NIL	N.A.	N.A.	N.A.	N.A.
Punishment	NIL	N.A.	N.A.	N.A.	N.A.
Compounding	NIL	N.A.	N.A.	N.A.	N.A.

C. OTHER OFFICERS IN DEFAULT

Penalty	NIL	N.A.	N.A.	N.A.	N.A.
Punishment	NIL	N.A.	N.A.	N.A.	N.A.
Compounding	NIL	N.A.	N.A.	N.A.	N.A.

For and on behalf of the Board of Directors
For Supra Industrial Resources Limited

Rajat Agarwal Director DIN 00266205	Vivek Kumar Director DIN 0833771
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Dated: 4 th September, 2023
Place: New Delhi

Textual information (9)

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

The Company's Independent Directors have submitted requisite declarations confirming that they continue to meet the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations. The Independent Directors have also confirmed that they have complied with Schedule IV of the Act and the Company's Code of Conduct. The Company keeps a policy of transparency and arm's length while dealing with its Independent Directors. No transaction was entered with Independent Directors during the year which could have any material pecuniary relationship with them. Apart from sitting fee, no other remuneration was paid to any of the Independent Directors. In the opinion of the Board, the Independent Directors hold highest standard of integrity and possess the requisite qualifications, experience, expertise and proficiency.

Textual information (10)

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

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are applicable to the Company and hence the Company has devised policy relating to appointment of Directors, payment of Managerial remuneration, Director's qualifications, positive attributes, independence of Directors and other related matters as provided under Section 178(3) of the Companies Act, 2013. Policy is available on the Company's web site.

Textual information (11)

Disclosure of financial summary or highlights [Text Block]

FINANCIAL RESULTS

The Company's financial performance for the year under review along with previous year figures is given here under:

(Amount in Rs)

Particulars	For the year ended 31.03.2023	For the year ended 31.03.2022
Net Sales /Income from Business Operations	3,27,443	3,02,908
Other Income	25,155	1,282
Total Income	3,52,598	3,04,190
Less: Change in inventories (Stock in Trade)	0	43
Less: Employee Benefit Expenses	1,80,035	3,69,612
Less: Finance Cost	84,898	61,504
Less: Other Administrative and Selling Expenses	2,53,104	5,65,085
Profit/(Loss) before Depreciation	(1,65,439)	(6,92,054)
Less: Depreciation	0	0
Profit/(Loss) after depreciation and Interest	(1,65,439)	(6,92,054)
Less: Current Income Tax	0	0
Add: Previous year adjustment of Income Tax	0	0
Less: Deferred Tax	0	(14,382)
Net Profit/(Loss) after Tax	(1,65,439)	(7,06,436)

Dividend (including Interim if any and final)	0	0
Net Profit/(Loss) after dividend and Tax	(1,65,439)	(7,06,436)
Amount transferred to General Reserve	0	0
Amount transferred to Special Reserve U/S 45IC of RBI Act 1934	0	0
Balance carried to Balance Sheet	(1,65,439)	(7,06,436)
Earnings per share (Basic) in Rs.	(0.66)	(2.83)

Textual information (12)

Disclosure of change in nature of business [Text Block]

The Company was category- B registered NBFC bearing Registration No. B-14.00608 dated March 31, 1998. The Certificate of Registration (COR) of Supra Industrial Resources Limited has been cancelled by Reserve Bank of India vide their letter reference DNBS.ND.No. 375/CMS/05.19.357/2018-19 dated August 02, 2018.

There is no change in nature of business during the year under review (After Cancellation of NBFC registration no NBFC activity except the Continuation of existing loan to parties). The RBI has vide above mentioned letter dated August 02, 2018 instructed to reduce Financial Assets to less than 50 % in to NBFC activities in three years and the company is striving to gradually reduce Financial Assets to less than 50 % of the total funds of the company as per said order / letter. However, the effect and after-effect of "COVID-19" pandemic, the management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them.

Textual information (13)

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

DIRECTORS:

Re-Appointment of Director :

Mr. Rajat Agarwal, Director being longest in the office, retire at this Annual General Meeting and being eligible offer himself for re-election. Pursuant to Regulation 36(3) of SEBI (LODR) Regulation, 2015 details of Mr. Rajat Agarwal is annexed. No director is interested in his Re-appointment.

Key Managerial Personnel :

During the year no change in Key Managerial Personnel.

Textual information (14)

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

Since the company was registered as NBFC, the provisions of loan, guarantees or investments under Section 186 of the Companies Act, 2013 were not applicable. Now, after the Certificate of Registration as NBFC has been cancelled by the RBI vide letter no. DBNS.375/CMS/05.19.357/2018-19 dated 2 nd August 2018 and as per said letter, the company has been provided with three-year timeframe to reduce its financial assets. With the intermittent recurring of "COVID-19" pandemic during first quarter of reported financial year, the management has evaluated the current situation and after discussion with the borrowers, the management is confident of receiving back the advanced sum and also interest due on them. However, there may be some delay in receiving the deployed funds. The Company assures to take every step to safeguard Principal and Interest.

Textual information (15)

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

Company has an internal control system commensurate to the size of the Company and its operations. This system continuously monitors compliance to internal processes across the operations to ensure that all safeguarded and protected against loss from unauthorized use or disposition, that transactions are authorized, recorded and reported correctly and that operations are conducted in an efficient and cost-effective manner

Textual information (16)

Disclosure of appointment and remuneration of managerial personnels [Text Block]

Re-Appointment of Director:

Mr. Rajat Agarwal, Director being longest in the office, retire at this Annual General Meeting and being eligible offer himself for re-election. Pursuant to Regulation 36(3) of SEBI (LODR) Regulation, 2015 details of Mr. Rajat Agarwal is annexed. No director is interested in his Re-appointment.

Mr. Lokesh Devendra Kothari who was appointed as additional director in the capacity of non-executive independent director w.e.f 25.06.2024 will be regularized in the 39th Annual General Meeting as a Independent Director of the company for the term of five years.

Mr. Vivek Kumar having, director of the company resigned from the post of directorship on 26.06.2024

Key Managerial Personnel :

During the year no change in Key Managerial Personnel.

[400200] Disclosures - Auditors report

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	K A K A & ASSOCIATES
Name of auditor signing report	KISHAN KUMAR JAISWAL
Firms registration number of audit firm	023969N
Membership number of auditor	405865
Address of auditors	1/45 GROUND FLOOR LALITA PARK LAXMI NAGAR DELHI 110092
Permanent account number of auditor or auditor's firm	AAMFK0234E
SRN of form ADT-1	R00386037
Date of signing audit report by auditors	30/05/2024
Date of signing of balance sheet by auditors	30/05/2024

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	In respect of the Company's Property, Plant and Equipment:	
Disclosure relating to quantitative details of fixed assets	(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipments.	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (17) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (18) [See below]	
Disclosure in auditors report relating to inventories		NA
Disclosure in auditors report relating to loans	Textual information (19) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (20) [See below]	
Disclosure in auditors report relating to deposits accepted	Textual information (21) [See below]	
Disclosure in auditors report relating to maintenance of cost records		Textual information (22) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (23) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	ix. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;	
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 (24) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (25) [See below]	
Disclosure in auditors report relating to Nidhi Company		(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (27) [See below]	

Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (28) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (29) [See below]	

Unless otherwise specified, all monetary values are in INR

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

Textual information (17)

Disclosure relating to physical verification and material discrepancies of fixed assets

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

Textual information (18)

Disclosure relating to title deeds of immovable properties

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

Textual information (19)

Disclosure in auditors report relating to loans

iii. According to the information and explanations given to us, the Company has taken unsecured loans from one bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013, PARTICULARS Unsecured Loan (Including Interest due) 1. Maurya Industrial Resources Ltd 16,03,818/- in respect of which: (a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest. (b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations. The above loan is in the nature of loans repayable on demand and no specifying any terms or period of repayment. (c) There is no overdue amount remaining outstanding as at the year-end.

Textual information (20)

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

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

Textual information (21)

Disclosure in auditors report relating to deposits accepted

v. According to the information and explanations given to us, the Company has not accepted any deposit during the year and accordingly the compliance with Section 73 to 76 of the Act is not applicable. In respect of unclaimed deposits, the Company has complied with the provisions of Sections 73 to 76 or any other relevant provisions of the Act. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other tribunal on the Company.

Textual information (22)

Disclosure in auditors report relating to maintenance of cost records

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

Textual information (23)

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

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

Textual information (24)

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

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

Textual information (25)

Disclosure in auditors report relating to managerial remuneration

g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

Textual information (26)

Disclosure in auditors report relating to transactions with related parties

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

Textual information (27)

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

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year; (b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year

Textual information (28)

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

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

Textual information (29)

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

(xvi) (a) The Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. and the registration has been obtained from Reserve Bank of India as per Certificate of Registration granted on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company. But The Company is not entitled to hold COR issued by Reserve Bank of India in terms of The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has cancelled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs.200.00 lacs, , This fact has properly disclosed by the management under Notes of Account Note # 1: CORPORATE INFORMATION. (b) The Company is not carried on any fresh Non-Banking Financial or Housing Finance activities (NBFC or HFC) during the our Audit Period. (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub-clause (c) and (d) of clause 3(xvi) of the Order are not applicable;

Textual information (30)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF
SUPRA INDUSTRIAL RESOURCES LIMITED,
NEW DELHI

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of Supra Industrial Resources Limited, ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

There are no any Reportable Key Audit Matters.

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

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

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

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

our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is no any material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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

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

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
- d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has no pending litigations on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.(a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated from 07.02.2024 as the company migrated to new software having audit trail feature from that date. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

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

3. As required by the Non-Banking Financial Companies Auditor`s Report (Reserve Bank) Directions 2008, issued by Reserve Bank of India and on the basis of books and records of the company and the information provided to us during the course of audit, we place our observations on the matters specified in Paragraph 3 and 4 of the aforementioned directions.

A. (i) The Company is registered as a NBFC with Reserve Bank of India as required U/s 45-A of the Reserve Bank of India Act, 1934 and the Certificate of Registration granted on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company.

(ii) The Company is not entitled to hold COR issued by Reserve Bank of India in terms of The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has cancelled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs.200.00 lacs, , This fact has properly disclosed by the management under Notes of Account Note # 1: CORPORATE INFORMATION.

B. As the Company is not accepting/holding public deposits, clause 'B' of paragraph 3 of the NBFC Auditor`s Report (Reserve Bank) Directions 2008 is not applicable to the company.

C. (i) The Board of Directors has passed a resolution for the non-acceptance of any Public Deposits.

(ii) The Company has not accepted any Public Deposits during the relevant year.

(iii) The Company has complied with the prudential norms relating to income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it in terms of Non-Banking Financial (Non- Deposit Accepting or Holding) Companies Prudential Norms (Reserve Bank) Directions, 2007

D. The clause "company engaged in the business of non-banking financial institution not required to hold CoR subject to certain conditions" is not applicable.

For K A K A & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 023969N)

Sd/-
CA. KISHAN KUMAR JAISWAL
Partner
(Membership No.405865)
UDIN: 24405865BKAVCJ9663

New Delhi, May 30, 2024

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Supra Industrial Resources Limited of even date)

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

We have audited the internal financial controls over financial reporting of SUPRA INDUSTRIAL RESOURCES LIMITED, ("the Company") as of March 31, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective 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.

Auditor's Responsibility

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

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

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

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 an authorized of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of an authorized 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 K A K A & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 023969N)

Sd/-
CA. KISHAN KUMAR JAISWAL
Partner
(Membership No.405865)
UDIN: 24405865BKAVCJ9663

New Delhi, May 30, 2024

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Supra Industrial Resources Limited, of even date)

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

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

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than immovable properties where the Company is the lessee and the leases agreements are duly executed in favour of the lessee) disclosed in the standalone financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. The Company is in the business of Non-Banking Finance and have only Shares in demat Form, but due to market value of share became negligible, the management decided to w/off the same.

iii. According to the information and explanations given to us, the Company has taken unsecured loans from one bodies corporate, covered in the register maintained under section 189 of the Companies Act, 2013,

PARTICULARS	Unsecured Loan (Including Interest due)
1. Maurya Industrial Resources Ltd	16,03,818/-

in respect of which:

(a) The terms and conditions of the grant of such loans are, in our opinion, prima facie, not prejudicial to the Company's interest.

(b) The schedule of repayment of principal and payment of interest has been stipulated and repayments or receipts of principal amounts and interest have been regular as per stipulations. The above loan is in the nature of loans repayable on demand and no specifying any terms or period of repayment.

(c) There is no overdue amount remaining outstanding as at the year-end.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

v. According to the information and explanations given to us, the Company has not accepted any deposit during the year and accordingly the compliance with Section 73 to 76 of the Act is not applicable. In respect of unclaimed deposits, the Company has complied with the provisions of Sections 73 to 76 or any other relevant provisions of the Act. According to the information and explanations given to us, no order has been passed by the Company Law Board or the National Company Law Tribunal or the Reserve Bank of India or any Court or any other tribunal on the Company.

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

vii. According to the information and explanations given to us, in respect of statutory dues:

(a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) There are no dues in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

ix. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year;

(b) According to the information and explanation given to us, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has appointed an internal auditor of its business;

(b) Till the date of our audit report, we have not provided report of internal auditor to comment upon.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. and the registration has been obtained from Reserve Bank of India as per Certificate of Registration granted on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company. But The Company is not entitled to hold COR issued by Reserve Bank of India in terms of The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has cancelled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs.200.00 lacs, , This fact has properly disclosed by the management under Notes of Account Note # 1: CORPORATE INFORMATION.

(b) The Company is not carried on any fresh Non-Banking Financial or Housing Finance activities (NBFC or HFC) during the our Audit Period.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly the provisions of sub-clause (c) and (d) of clause 3(xvi) of the Order are not applicable;

(xvii) The Company has incurred cash losses in the current year Rs. 1,81,377/- in compression to the immediately preceding financial year Rs. 7,06,436/-. Here it is relevant that we have considered only amount written off of Rs. 3,65,930/- amounts, for arriving cash loss.

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

(xix) According to the information and verbal explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying to the financial statements, our knowledge of the board of directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due. At the end of financial year liability towards outsiders got increased and recovery from borrowers is not certain or time bounded hence we are not able to comment upon material uncertainty towards discharge of liabilities which become due in future.

(xx) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For K A K A & ASSOCIATES
Chartered Accountants
(Firm's Registration No. 023969N)

Sd/-
CA. KISHAN KUMAR JAISWAL
Partner
(Membership No.405865)
UDIN: 24405865BKAVCJ9663

New Delhi, May 30, 2024

[400500] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Signatories of secretarial audit report [Axis]	1
	01/04/2023 to 31/03/2024
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Secretarial auditors firm
Name of secretarial audit firm	PRATUL AGRAWAL & ASSOCIATES
Name of secretarial auditor signing report	PRATUL AGRAWAL
Firms registration number of secretarial audit firm	22424
Membership number of secretarial auditor	11732
Certificate of practice number of secretarial auditor	22424
Address of secretarial auditors	PLOT NO.642, GF, BACK SIDE,SARTHAK ENCLAVE, SECTOR -1,VAISHALI,UTTAR PRADESH,GHAZIABAD,GHAZIABAD,201010
Date of signing secretarial audit report	30/08/2024

Unless otherwise specified, all monetary values are in INR

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

Textual information (31)

Disclosure in secretarial audit report explanatory [Text Block]

FORM MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2024

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

To the Members,

SUPRA INDUSTRIAL RESOURCES LIMITED,

1212, HEMKUND CHAMBERS, 89, NEHRU PLACE, NEW DELHI-11019

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s Supra Industrial Resources Limited (hereinafter called the listed entity"). The secretarial audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conduct/statutory compliance and expressing our opinion thereon.

Based on our verification of the company's books, papers, minute books, forms and returns filed, and other records maintained by the company and also the information provided by the company, its officers, agents, and authorized representatives during the conduct of the secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ending on 31st March, 2024, complied with the statutory provisions listed hereunder and also that the company has proper board processes and compliance mechanisms in place to the extent, in the manner, and subject to the reporting made hereinafter:

We have examined:

- a) all the documents and records made available to us and the explanation provided by M/s Supra Industrial Resources Limited ("the listed entity") and
- b) the filings/submissions made by the listed entity to the stock exchanges.
- c) website of the listed entity
- d) any other document/filing, as may be relevant, which has been relied upon to make this certification for the financial year ended on 31st March, 2024 ("Review Period) in respect of compliance with the provisions of
- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder, and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI").

The specific regulations, whose provisions and the circulars/guidelines issued thereunder have been examined, include:

- a) Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; Not applicable for the period under review
- c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; Not applicable for the period under review
- e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; Not applicable for the period under review
- f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; Not applicable for the period under review
- g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; Not applicable for the period under review
- h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;
- j) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 - Not applicable during the period under review;
- k) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 - Not applicable during the period under review.

l) Other regulations to the extent as applicable and circulars/guidelines issued thereunder;

and based on the above examination,

We hereby report that, during the Review Period:

a) The listed entity has complied with the provisions of the above regulations and circulars/guidelines issued thereunder, except in respect of matters specified below -

S.No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Deviations	Observations/Remarks of the Practicing Company Secretary:
		NIL	NIL

b) The listed entity has maintained proper records under the provisions of the above regulations and circulars/guidelines issued thereunder in so far as it appears from our examination of those records.

c) The following are the details of actions taken against the listed entity/its promoters/directors/material subsidiaries either by SEBI or by stock exchanges (including under the standard operating procedures issued by SEBI through various circulars) under the aforesaid acts/regulations and circulars/guidelines issued thereunder.

S.No. Action Taken By Details of Violation Details of action taken, e.g., fines, warning letter, debarment, etc. Observations/Remarks of the Practicing Company Secretary, if any: NIL NIL NIL NIL

d) The listed entity has taken the following actions to comply with the observations made in previous reports:

S.No. Observations of the Practicing Company Secretary in the previous reports Observations made in the secretarial compliance report for the year ended 31st March, 2024 Actions taken by the listed entity, if any Comments of the Practicing Company Secretary on the actions taken by the listed entity 1. NIL NIL NIL NIL

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

- a) Secretarial Standards {SS-1 & 55-2} issued by The Institute of Company Secretaries of India;
- b) Listing Agreement entered into by the Company with Metropolitan Stock Exchange of India Ltd.

We further report that:

- the Board of Directors of the Company is duly constituted with the proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. There was no change in the composition of the Board of Directors during the period under review.
- Adequate notice is given to all directors to schedule the Board. Meetings, agendas, and detailed notes on the agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- Majority decision is carried through while the dissenting members views are captured and recorded as part of the minutes.

We further report that:

- based on a review of compliance mechanisms established by the company, we are of the opinion that there are adequate systems and processes in place in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.
- As informed, the company has responded appropriately to notices received from various statutory/regulatory authorities, including initiating actions for corrective measures, wherever found necessary.

NOTE: This certificate has been issued based on the available information submitted by the company and its directors and the registers, records, documents, and papers maintained by the company.

FOR PRATUL AGRAWAL & ASSOCIATES
COMPANY SECRETARIES

Sd/-

FCS PRATUL AGRAWAL
(COMPANY SECRETARY)
M.NO.: F11732
COP NO. 22424
UDIN: F011732F001081878

Date: 30.08.2024
Place: Vaishali, Ghaziabad

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

Annexure 1

[Annexure to the Secretarial Audit Report for the Financial Year ended 31st March, 2024]

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

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

FOR PRATUL AGRAWAL & ASSOCIATES
COMPANY SECRETARIES

Sd/-

FCS PRATUL AGRAWAL
 (COMPANY SECRETARY)
 M.NO.: F11732
 COP NO. 22424
 UDIN: F011732F001081878

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	25,00,000	25,00,000
Reserves and surplus	-1,45,256	-3,29,093
Total shareholders' funds	23,54,744	21,70,907
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	16,03,818	13,97,497
Other long-term liabilities	0	0
Long-term provisions	12,755	11,799
Total non-current liabilities	16,16,573	14,09,296
Current liabilities [Abstract]		
Short-term borrowings	0	0
Trade payables	0	0
Other current liabilities	3,30,344	4,15,853
Short-term provisions	0	0
Total current liabilities	3,30,344	4,15,853
Total equity and liabilities	43,01,661	39,96,056
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	2,375	2,375
Intangible assets	0	0
Total fixed assets	2,375	2,375
Non-current investments	0	0
Long-term loans and advances	42,51,526	39,32,957
Other non-current assets	0	500
Total non-current assets	42,53,901	39,35,832
Current assets [Abstract]		
Current investments	0	0
Inventories	0	0
Trade receivables	0	0
Cash and bank balances	12,363	27,480
Short-term loans and advances	35,397	32,744
Total current assets	47,760	60,224
Total assets	43,01,661	39,96,056

[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
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RAJAT	TANU
Last name of director	AGARWAL	JAIWAL
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00266205	09380639
Date of signing of financial statements by director	30/05/2024	30/05/2024

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Name of company secretary	KAJOL RANI
Permanent account number of company secretary	BWCPR1991Q
Date of signing of financial statements by company secretary	30/05/2024

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	1,84,793	-1,65,439
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Other adjustments to reconcile profit (loss)	500	0
Other adjustments for non-cash items	-956	-884
Total adjustments to profit (loss)	-456	-884
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	0	0
Adjustments for decrease (increase) in other current assets	-3,21,222	-2,89,273
Adjustments for increase (decrease) in other current liabilities	-85,509	-45,680
Adjustments for provisions	956	-24,777
Total adjustments for working capital	-4,05,775	-3,59,730
Total adjustments for reconcile profit (loss)	-4,06,231	-3,60,614
Net cash flows from (used in) operations	-2,21,438	-5,26,053
Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities before extraordinary items	-2,21,438	-5,26,053
Net cash flows from (used in) operating activities	-2,21,438	-5,26,053
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	2,464
Net cash flows from (used in) investing activities before extraordinary items	0	2,464
Net cash flows from (used in) investing activities	0	2,464
Cash flows from used in financing activities [Abstract]		
Other inflows (outflows) of cash	2,06,321	4,26,408
Net cash flows from (used in) financing activities before extraordinary items	2,06,321	4,26,408
Net cash flows from (used in) financing activities	2,06,321	4,26,408
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-15,117	-97,181
Net increase (decrease) in cash and cash equivalents	-15,117	-97,181
Cash and cash equivalents cash flow statement at end of period	12,363	27,480

[200100] Notes - Share capital**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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Value of shares authorised	25,00,000	25,00,000	25,00,000	25,00,000
Number of shares issued	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Value of shares issued	25,00,000	25,00,000	25,00,000	25,00,000
Number of shares subscribed and fully paid	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Value of shares subscribed and fully paid	25,00,000	25,00,000	25,00,000	25,00,000
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] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Total value of shares subscribed	25,00,000	25,00,000	25,00,000	25,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
Value of shares called	25,00,000	25,00,000	25,00,000	25,00,000
Value of shares paid-up	25,00,000	25,00,000	25,00,000	25,00,000
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 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
Total aggregate number of shares issued 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] 2,50,000	[shares] 2,50,000	[shares] 2,50,000	[shares] 2,50,000
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 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
Total aggregate amount of increase 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	25,00,000	25,00,000	25,00,000	25,00,000
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	NA	NA	NA	NA

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
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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	EQUITY	EQUITY
Number of shares authorised	[shares] 2,50,000	[shares] 2,50,000
Value of shares authorised	25,00,000	25,00,000
Number of shares issued	[shares] 2,50,000	[shares] 2,50,000
Value of shares issued	25,00,000	25,00,000
Number of shares subscribed and fully paid	[shares] 2,50,000	[shares] 2,50,000
Value of shares subscribed and fully paid	25,00,000	25,00,000
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] 2,50,000	[shares] 2,50,000
Total value of shares subscribed	25,00,000	25,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 2,50,000	[shares] 2,50,000
Value of shares called	25,00,000	25,00,000
Value of shares paid-up	25,00,000	25,00,000
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 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
Total aggregate number of shares issued 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] 2,50,000	[shares] 2,50,000
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 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
Total aggregate amount of increase in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	25,00,000	25,00,000
Terms of securities convertible into equity/preference shares issued along with earliest date of conversion in descending order starting from farthest such date [TextBlock]	NA	NA
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
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	No	No
Number of persons on private placement of equity share	0	0
Number of persons on private placement of preference share	0	0
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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]		Other reserves [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LinelItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	1,84,793	-1,65,439	1,84,793	-1,65,439
Other additions to reserves	0	0	0	0
Total additions to reserves	1,84,793	-1,65,439	1,84,793	-1,65,439
Deductions to reserves [Abstract]				
Other deductions to reserves	956	884	956	884
Total deductions to reserves	956	884	956	884
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	1,83,837	-1,66,323	1,83,837	-1,66,323
Reserves at end of period	-1,45,256	-3,29,093	-1,45,256	-3,29,093

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Special reserve [Member]		General reserve [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	0	0	1,84,793	-1,65,439
Other additions to reserves	0	0	0	0
Total additions to reserves	0	0	1,84,793	-1,65,439
Deductions to reserves [Abstract]				
Other deductions to reserves			(A) 956	884
Total deductions to reserves			956	884
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Other appropriations	0	0	0	0
Transfer to general reserve	0	0	0	0
Total appropriations for dividend, dividend tax and general reserve	0	0	0	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	0	0	1,83,837	-1,66,323
Reserves at end of period	1,39,676	1,39,676	-2,84,932	-4,68,769

(A) Provision on Standard Assets @ 0.30% as per RBI

[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]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	31/03/2024	31/03/2023
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [LineItems]		
Borrowings	16,03,818	13,97,497
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

[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]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
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		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	2,464	0	49,430	0	46,966
Total disposals tangible assets	0	2,464	0	49,430	0	46,966
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-2,464	0	-49,430	0	-46,966
Tangible assets at end of period	2,375	2,375	47,509	47,509	45,134	45,134

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
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		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	1,673	0	33,460	0	31,787
Total disposals tangible assets	0	1,673	0	33,460	0	31,787
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-1,673	0	-33,460	0	-31,787
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Furniture and fixtures [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	1,673	0	33,460	0	31,787
Total disposals tangible assets	0	1,673	0	33,460	0	31,787
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-1,673	0	-33,460	0	-31,787
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(4)

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]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	2,375	2,375	47,509	47,509	45,134	45,134

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Vehicles [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	2,375	2,375	47,509	47,509	45,134	45,134

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
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		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	2,375	2,375	47,509	47,509	45,134	45,134

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Motor vehicles [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
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]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	2,375	2,375	47,509	47,509	45,134	45,134

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office 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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	494	0	9,880	0	9,386
Total disposals tangible assets	0	494	0	9,880	0	9,386
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-494	0	-9,880	0	-9,386
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Office equipment [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	494	0	9,880	0	9,386
Total disposals tangible assets	0	494	0	9,880	0	9,386
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-494	0	-9,880	0	-9,386
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0				0
Impairment loss recognised in profit or loss tangible assets	0	0				0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0				0
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	166	0	3,320	0	3,154
Total disposals tangible assets	0	166	0	3,320	0	3,154
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-166	0	-3,320	0	-3,154
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	166	0	3,320	0	3,154
Total disposals tangible assets	0	166	0	3,320	0	3,154
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-166	0	-3,320	0	-3,154
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(12)

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	131	0	2,770	0	2,639
Total disposals tangible assets	0	131	0	2,770	0	2,639
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-131	0	-2,770	0	-2,639
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other tangible assets [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	131	0	2,770	0	2,639
Total disposals tangible assets	0	131	0	2,770	0	2,639
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-131	0	-2,770	0	-2,639
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
	Owned and leased assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]						
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Other	Other	Other	Other	Other	Other
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	131	0	2,770	0	2,639
Total disposals tangible assets	0	131	0	2,770	0	2,639
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-131	0	-2,770	0	-2,639
Tangible assets at end of period	0	0	0	0	0	0

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis] Sub classes of tangible assets [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other tangible assets, others [Member]					
	Owned assets [Member]					
	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Other	Other	Other	Other	Other	Other
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Acquisitions through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
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
Revaluation increase (decrease) tangible assets	0	0	0	0		
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0		
Disposals tangible assets, others	0	131	0	2,770	0	2,639
Total disposals tangible assets	0	131	0	2,770	0	2,639
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	0	-131	0	-2,770	0	-2,639
Tangible assets at end of period	0	0	0	0	0	0

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]		Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	10	10	10	10	10	10

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]				Motor vehicles [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	15	15	15	15	15	15

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]		Office equipment [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	15	15	10	10	5	5

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]				Other tangible assets [Member]	
	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	10	10	15	15	10	10

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of tangible assets [Axis]	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	WDV	WDV	WDV	WDV	WDV	WDV
Useful lives or depreciation rates tangible assets	15	15	10	10	15	15

[201100] Notes - Intangible assets

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]	
	31/03/2024	31/03/2023
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200400] Notes - Non-current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	0	0
Aggregate provision for diminution in value of non-current investments	0	0

[200500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
CSR expenditure provision	0	0	0	0
Other provisions	(A) 12,755	11,799		
Total provisions	12,755	11,799	0	0

Footnotes

(A) Contingent Provisions against Standard Assets @ 0.30% as per RBI Guidelines

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	Loans advances given to other companies [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	42,51,526	39,32,957	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	42,51,526	39,32,957	0	0
Details of loans and advances to related parties	0	0	0	0
Nature of other loans and advances	0	0	0	0
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
Total loans and advances due by directors, other officers or others	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]	Short-term [Member]			
	Other taxes receivable [Member]		Other loans and advances, others [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2024	31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	35,397	32,744	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	35,397	32,744	0	0
Nature of other loans and advances			OTHER	OTHER
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
Total loans and advances due by directors, other officers or others	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

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]	
	31/03/2024	31/03/2023
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]		
Total trade receivables	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Other inventories [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	0	0	0	0
Goods in transit	0	0	0	0
Mode of valuation	At cost or Market Value whichever is lower	At cost or Market Value whichever is lower	At cost or Market Value whichever is lower	At cost or Market Value whichever is lower
Nature of other inventories			O T H E R INVENTORY	O T H E R INVENTORY

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Inventories [Abstract]		
Classification of inventories [Abstract]		
Details of inventories [LineItems]		
Inventories	0	0
Goods in transit	0	0
Mode of valuation	At cost or Market Value whichever is lower	At cost or Market Value whichever is lower
Nature of other inventories	O T H E R INVENTORY	O T H E R INVENTORY

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Contingent Provisions against Standard Assets @ 0.30% as per RBI Guidelines	Contingent Provisions against Standard Assets @ 0.30% as per RBI Guidelines
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 current tax	0	8,490
Public deposit payable, current	0	0
Total other payables, current	0	8,490
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	3,30,344	4,07,363
Total other current liabilities	3,30,344	4,15,853
Other non-current assets, others	0	500
Total other non-current assets	0	500
Nature of other non-current assets, others		Security deposit
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	12,163	23,857
Total balance with banks	12,163	23,857
Cash on hand	200	3,623
Total cash and cash equivalents	12,363	27,480
Total cash and bank balances	12,363	27,480
Balances held with banks to extent held as margin money	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	0	0
Total contingent liabilities	0	0
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0
Total commitments	0	0
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
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	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	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	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	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]

Textual information (32)

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

Note 1: CORPORATE INFORMATION:

(i) Supra Industrial Resources Limited Company Identification Number is L65999DL1985PLC019987, being a Non Banking Financial Company (NBFC) incorporated under the provisions of the Companies Act, 1956, on 31st January, 1985 and having its registered office at 1212, HEMKUND CHAMBERS, 89, Nehru Place, New Delhi -110019. The Reserve Bank of India has issued a Certificate of registration (COR) to the company on 31.03.1998 vide COR No.14.00608 under category-B as a Non-Deposit Taking Company. Thus the company is not entitled to get public deposits.

The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has canceled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs. 200.00 lacs. Reserve Bank of India has given three years time to reduce the financial assets of the company to 50%. The management is making all out efforts to achieve the same.

(ii) Branch Information & change in directors:

The company has not opened any branch and there is no branch of the company as on date. During the year no any change in Board during the year.

(iii) Credit Rating : The company was member of Equifax Credit Information Services (P) Ltd., Experian Credit Information Company of India (P) Ltd., CRIF High Mark Credit Information Services (P) Ltd. and Credit Information Bureau (India) Ltd., RBI approved credit rating agencies. Now since the RBI has cancelled the CoR of the company and company has to wind up its financing business, no further renewals have been taken up with the credit rating agencies.

Note 2: SIGNIFICANT ACCOUNTING POLICIES

(1) GENERAL: a) These accounts have been prepared under the historical cost convention on accrual basis of accounting in accordance with the generally accepted Accounting Standards and the provisions of the Companies Act, 2013 as adopted consistently by the Company

(b) Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted principles followed by the Company

(2) Use of Estimates:

The preparation of Financial Statements in conformity with Indian GAAP requires judgment, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual results & estimates are recognized in the period in which the results are known/ materialized.

(3) Property, Plant & Equipment :-:

(a) Tangible Assets:

Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

(b) Intangible Assets:

The company has not purchase any Intangible Assets and there is no any Intangible Assets with the company as on date.

(4) Depreciation, Amortization and Impairment

(a) Depreciation on fixed assets is provided to the extent of depreciable amount on the Written down Value {WDV} method based on useful life of the assets as prescribed in Schedule-II to the Companies Act, 2013.

(b) All the Fixed Assets has been depreciated till 5% of their cost value. So, no any Depreciation provided during the year.

(c) Impairment of assets: An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit & Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed, if there has been a change in the estimate of recoverable amount.

(5) REVENUE RECOGNITION:

All income and expenses are accounted for on accrual basis except income from dividend which is accounted for as and when actually received

(6) STOCK IN TRADE:

There is no any Stock in the Company. There is no any Investment in the Company.

(7) INVESTMENTS:

There is no any Investment in the Company.

(8) EMPLOYEE BENEFITS:

The management's new approach stipulates that retirement benefits will now be recognized only when the liability matures for payment. Consequently, no provisions have been made during the current year

(9) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized where there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes.

(10) CHANGE IN ACCOUNTING POLICY

There is no change in the accounting policy of the company.

(11) Disclosure in accordance with Revised AS-15 (Revised) on "Employee Benefits"

Defined Benefit Plans

Leave Encashment & Gratuity

The management's new approach stipulates that retirement benefits will now be recognized only when the liability matures for payment. Consequently, no provisions have been made during the current year.

(12) PROVISION FOR INCOME TAX:

Income tax liability has been computed after considering allowable deductions and carry-forward losses from preceding years under the provisions of the Income Tax Act, 1961, and is considered adequate. In accordance with Accounting Standard (AS 22) - "Accounting for Taxes on Income," deferred tax is recognized only when there is significant certainty regarding the recovery of temporary differences. Due to continued losses up to the preceding year, there is considerable uncertainty regarding the recovery of these temporary differences. Consequently, the management has decided not to recognize deferred tax assets in the current year.

(13). Information in accordance with the requirements of Accounting Standard -17 (AS-17) on Segment Report issued by the Institute of Chartered Accountants of India -

(A) Primary Segment Reporting

S. No.	Particulars	This Year	Previous Year
1	Segment Revenue (net sale/income from each segment) External Sale		
	a) Financing	3.54	3.28
	b) Share Trading	0.00	0.00
	c) Others	3.67	0.25
	Total	7.21	3.53

	Less: Inter segment revenue	-	-
	Net Sales/income from operations	7.21	3.53
2	Segment Results (Profit)(+)/loss (-) - before Tax and interest from each segment)		
	a.) Financing	3.54	3.28
	b.) Share Trading	0.00	0.00
	c.) Others	3.67	0.25
	Total	7.21	3.53
	i. Interest	1.18	0.85
	ii. Other un-allocable expenditure net off un-allocable income	4.18	4.33
	Total Profit Before Tax	1.85	(1.65)

3	Other Information:-		I
	Segment Assets		I
	a.) Financing	42.52	39.331
	b.) Share Trading	0.00	0.00
	c.) Others	0.50	0.631
	Total	43.02	39.96 I

	Segment Liability		
	a.) Financing	16.04	13.97
	b.) Share Trading	0.00	0.00
	c.) Others	3.43	4.28
	Total	19.47	18.25
	Capital Expenditure		
	a.) Financing		
	b.) Share Trading		
	c.) Others		
	Total		
	Depreciation		
	a.) Financing		
	b.) Share Trading		
	c.) Others	0.00	0.00

B) There are no reportable geographical segments

14. EPS has been calculated by dividing the net profit after taxation for the year by number of shares.

THIS YEAR PREVIOUS YEAR

Net Profit after Tax (Numerator) Rs. 1,84,793 Rs. (1,65,439)

No. of Equity Shares (Denominator) 2,50,000 2,50,000

Basic earning per share Rs. (0.74) Rs. (0.66)

Nominal Value of Equity Share Rs. 10.00 Rs. 10.00

15. The Accounting Standard -AS 18 on "Related Party Disclosure". Transactions entered into by the Company during the year with the related parties is as follows:-

S. No.	Party Name	Relation	Nature of Transaction	Amount
1	Maurya Industrial Resources Ltd	Common Director	Unsecured Loan	1603818
2	Maurya Industrial Resources Ltd	Common Director	Interest on Unsecured Loan	353966

Details of Related Party

1. Maurya Industrial Resources Ltd Common Director
2. Rajat Agarwal Director
3. Vivek Kumar Director
4. Tanu Jaiswal Director
6. Kajol Rani Company Secretary

16. Information in terms of Paragraph 9BB of Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions 1998 is provided as Annexure to annual accounts as required by Reserve Bank of India.

17. The company has not received information from vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid/payable under this Act, have not been given.

18. Previous period figures have been regrouped/ rearranged wherever necessary.

19. GOING CONCERN & CONTINUANCE IN VERTICALS :-

Since the date of cancelation of the CoR by the RBI, the company has discontinued it financing verticals/ business. Company has strictly adhere policies of RBI.

20: Financial ratios

	PARTICULARS	Numerator	Denominator	31st March, 2024	31st March, 2023	Variance
(a)	Current ratio (in times)	Total current assets	Total current liabilities	0.14	0.14	0.17
(b)	Return on equity ratio (in%)	Profit for the year	Average total equity	8.17	-7.34	211.27

(c)	Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	0.00	0.00	NA, Due to No any Trade Receivables
(d)	Trade payables turnover ratio (in times)	Purchases of services and other expenses	Average trade payables	0.00	0.00	NA, Due to No any Trade Payables
(e)	Net capital turnover ratio (in times)	Revenue from operations	Total current assets less total current liabilities	1.25	-0.92	-36.04
(f)	Net profit ratio (in %)	Profit for the year	Revenue from operations	52.21	-50.52	203.33
(g)	Return on capital employed (in%)	Profit before tax and finance cost	Networth + deferred tax liabilities	12.86	-3.71	446.75
(h)	Debt equity ratio (in times)	Total debts	Total equity	0.68	0.64	-5.80

Reason for Variance more then 25%

Return on equity ratio, Net profit ratio Return on capital employed and Debt service coverage ratio
The Management start cost cutting at large level and Write off Unnecessary Provisions.

Textual information (33)

Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [Text Block] NOTES FORMING PART OF FINANCIAL STATEMENTS

Note # 1: CORPORATE INFORMATION:

Supra Industrial Resources Limited Company Identification Number is L65999DL1985PLC019987, being a Non Banking Financial Company (NBFC) incorporated under the provisions of the Companies Act, 1956, on 31 st January, 1985 and having its registered office at 1212, HEMKUND CHAMBERS, 89, Nehru Place, New Delhi -110019 . The Reserve Bank of India has issued a Certificate of registration (COR) to the company on 31.03.1998 vide COR No. 14.00608 under category-B as a Non-Deposit Taking Company . Thus the company is not entitled to get public deposits.

The Reserve Bank of India vide its order reference DNBS.ND.No.375/CMS/05.19.357/2018-19 dated 02.08.2018 has canceled the Certificate of Registration (CoR) of the company on account of non maintaining net owned funds (NOF) of the company to Rs. 200.00 lacs. Reserve Bank of India has given three years time to reduce the financial assets of the company to 50%. The management is making all out efforts to achieve the same.

Branch Information & change in directors:

The company has not opened any branch and there is no branch of the company as on date. During the year no any change in Board during the year.

Credit Rating : The company was member of Equifax Credit Information Services (P) Ltd., Experian Credit Information Company of India (P) Ltd., CRIF High Mark Credit Information Services (P) Ltd. and Credit Information Bureau (India) Ltd., RBI approved credit rating agencies. Now since the RBI has cancelled the CoR of the company and company has to wind up its financing business, no further renewals have been taken up with the credit rating agencies.

Note # 2: SIGNIFICANT ACCOUNTING POLICIES

(1) GENERAL: a) These accounts have been prepared under the historical cost convention on accrual basis of accounting in accordance with the generally accepted Accounting Standards and the provisions of the Companies Act, 2013 as adopted consistently by the Company

(b) Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted principles followed by the Company

(2) Use of Estimates:

The preparation of Financial Statements in conformity with Indian GAAP requires judgment, estimates and assumptions to be made that affect the reported amount of assets and liabilities, disclosure of contingent liabilities on the date of financial statements and the reported amount of revenues & expenses during the reporting period. Difference between the actual results & estimates are recognized in the period in which the results are known / materialized.

Property, Plant & Equipment :-:

(a) Tangible Assets:

Property, Plant & Equipment are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

(b) Intangible Assets:

The company has not purchase any Intangible Assets and there is no any Intangible Assets with the company as on date.

(4) Depreciation, Amortization and Impairment

Depreciation on fixed assets is provided to the extent of depreciable amount on the Written down Value (WDV) method based on useful life of the assets as prescribed in Schedule-II to the Companies Act, 2013.

All the Fixed Assets has been depreciated till 5% of their cost value. So, no any Depreciation provided during the year.

Impairment of assets: An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. An impairment loss is charged to the Statement of Profit & Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed, if there has been a change in the estimate of recoverable amount.

(5) REVENUE RECOGNITION : All income and expenses are accounted for on accrual basis except income from dividend which is accounted for as and when actually received

(6) STOCK IN TRADE: There is no any Stock in the Company.

(7) INVESTMENTS: There is no any Investment in the Company.

(8) EMPLOYEE BENEFITS : The management's new approach dictates that retirement benefits will now be recognized when the liability matures for payment. As a result, all prior provisions have been completely expensed

(9) PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provisions involving substantial degree of estimation in measurement are recognized where there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes.

(10) CHANGE IN ACCOUNTING POLICY

There is no change in the accounting policy of the company.

(11) Disclosure in accordance with Revised AS-15 (Revised) on "Employee Benefits"

Defined Benefit Plans
Leave Encashment & Gratuity

The management's new approach dictates that retirement benefits will now be recognized when the liability matures for payment. As a result, all prior provisions have been completely expensed.

(12) PROVISION FOR INCOME TAX:

Income tax liability has been computed after taking into account allowable deductions under provisions of Income Tax Act, 1961 and is considered adequate. Pursuant to Accounting Standard (AS 22) - "Accounting for Taxes on Income", due to continue loss, there is high uncertainty of recovery of temporary difference and accordingly the management has decided, , not to recognised.

(13) . Information in accordance with the requirements of Accounting Standard - 17 (AS-17)
on Segment Report issued by the Institute of Chartered Accountants of India -

(A) Primary Segment Reporting

			(Rs. In Lakh)
S.No.	Particulars	This Year	Previous Year
1	Segment Revenue (net sale/income from		
	each segment) External Sale		
	a.) Financing	3.28	3.03
	b.) Share Trading	0.00	0.00
	c.) Others	0.25	0.01
	Total	3.53	3.04
	Less: Inter segment revenue	-	-
	Net Sales/income from operations	3.53	3.04
2	Segment Results (Profit)(+)/loss (-) - before		
	Tax and interest from each segment)		
	a.) Financing	3.28	3.03
	b.) Share Trading	0.00	0.00
	c.) Others	0.25	0.01
	Total	3.53	3.04
	Less: I. Interest	0	0

	ii. Other un-allocable expenditure net		
	off un-allocable income	5.18	9.96
	Total Profit Before Tax	(1.65)	(6.92)
3	Other Information:-		
	Segment Assets		
	a.) Financing	39.33	36.38
	b.) Share Trading	0.00	0.00
	c.) Others	0.63	1.68
	Total	39.96	38.06
	Segment Liability		
	a.) Financing	13.97	9.71
	b.) Share Trading	0.00	0.00
	c.) Others	4.28	4.98
	Total	18.25	14.69
	Capital Expenditure		
	a.) Financing	-	-
	b.) Share Trading	-	-

	c.) Others	-	-
	Total	-	-
	Depreciation		
	a.) Financing	-	-
	b.) Share Trading	-	-
	c.) Others	0.00	0.00
	Total	0.00	0.00

B) There are no reportable geographical segments

EPS has been calculated by dividing the net profit after taxation for the year by number of shares.

	THIS YEAR	PREVIOUS YEAR
Net Profit after Tax (Numerator)	Rs. (1,65,439)	Rs. (7,06,436)
No. of Equity Shares (Denominator)	2,50,000	2,50,000
Basic earning per share	Rs. (0.66)	Rs.(2 .83)
Nominal Value of Equity Share	Rs. 10.00	Rs.10.00

15. The Accounting Standard - AS 18 on "Related Party Disclosure". Transactions entered into by the Company during the year with the related parties is as follows:-

Details of Related Party

1. Maurya Industrial Resources Ltd Common Director
2. Rajat Agarwal Director
3. Vivek Kumar Director
4. Amrita Kumari Director
5. Tanu Jaiswal Additional Director
6. Anuradha Malik Company Secretary

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S.No.	Party Name	Relation	Nature of Transaction	Amount
1	Maurya Industrial Resources Ltd	Common Director	Unsecured Loan	1397497
2	Maurya Industrial Resources Ltd	Common Director	Interest on Unsecured Loan	327443

Information in terms of Paragraph 9BB of Non-Banking Financial Companies Prudential Norms (Reserve Bank) Directions 1998 is provided as Annexure to annual accounts as required by Reserve Bank of India.

The company has not received information from vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence disclosure relating to amounts unpaid as at the year end together with interest paid/payable under this Act, have not been given.

18 . Previous period figures have been regrouped/ rearranged wherever necessary.

19 . GOING CONCERN & CONTINUANCE IN VERTICALS :-

Since the date of cancelation of the CoR by the RBI, the company has discontinued its financing verticals / business. Company has strictly adhere policies of RBI.

20 . : Financial ratios

PARTICULARS		Numerator	Denominator	31st March, 2023	31st March, 2022	Variance
(a)	Current ratio (in times)	Total current assets	Total current liabilities	0.14	0.35	58.95
(b)	Return on equity ratio (in %)	Profit for the year	Average total equity	-7.34	-26.00	72.04
(c)	Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	0.00	0.00	0.00
(d)	Trade payables turnover ratio (in times)	Purchases of services and other expenses	Average trade payables	0.00	0.00	0.00
(e)	Net capital turnover ratio (in times)	Revenue from operations	Total current assets less total current liabilities	-0.92	-1.01	9.20
(f)	Net profit ratio (in %)	Profit for the year	Revenue from operations	-50.52	-233.22	78.34
(g)	Return on capital employed (in %)	Profit before tax and finance cost	Networth + deferred tax liabilities	-3.71	-27.59	86.55
	Debt equity ratio (in					

(h)	times)	Total debts	Total equity	0.64	0.42	-54.94
(i)	Debt service coverage ratio (in times)	Profit for the year + non-cash operating expenses + finance cost	finance cost	-0.95	-10.49	90.95
	Reason for Variance more then 25%					

<p>Current ratio</p> <p>Due to in last Financial year a loan taken of Rs 150000/- in the month of March, so due to excess Balance in Bank Account in Previous year.</p> <p>Return on equity ratio, Net profit ratio and Return on capital employed</p> <p>The Management start cost cutting at large level and Wite off Unnecessary Provisions.</p> <p>Debt equity ratio and Debt service coverage ratio</p> <p>Due to taken of Unsecured loan to meet day to day Expenses.</p>

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]

Textual information (34)

Disclosure of employee benefits explanatory [Text Block]

Leave Encashment & Gratuity

The management's new approach dictates that retirement benefits will now be recognized when the liability matures for payment. As a result, all prior provisions have been completely expensed.

Textual information (35)

Disclosure of employee benefits explanatory [Text Block]

Leave Encashment & Gratuity

The management's new approach dictates that retirement benefits will now be recognized when the liability matures for payment. As a result, all prior provisions have been completely expensed.

[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	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]		
Disclosure of relationship and transactions between related parties [LineItems]		
Name of related party	MAURYA INDUSTRIAL RESOURCES PRIVATE LIMITED	MAURYA INDUSTRIAL RESOURCES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
CIN of related party	U51100DL1985PTC019988	U51100DL1985PTC019988
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Interest on Unsecured	Interest on Unsecured
Transaction relating to key management personnel [Abstract]		
Remuneration for key managerial personnel	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	3,53,966	17,24,940
Amount written off during period in respect of debts due from related parties	0	0
Amount written back during period in respect of debts due to related parties	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	1,84,793	-1,65,439
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	1,84,793	-1,65,439

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Number of subsidiary companies	0
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
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

	01/04/2023 to 31/03/2024
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

	31/03/2024	31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	12,363	27,480
Total cash and cash equivalents	12,363	27,480

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	0	0
Revenue from sale of services	3,53,966	3,27,443
Other operating revenues	0	0
Total revenue from operations other than finance company	3,53,966	3,27,443
Total revenue from operations	3,53,966	3,27,443
Other income	3,67,236	25,155
Total revenue	7,21,202	3,52,598
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,21,500	1,80,035
Finance costs	1,18,134	84,898
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	0	0
Total depreciation, depletion and amortisation expense	0	0
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
CSR expenditure	0	0
Other expenses	1,96,775	2,53,104
Total expenses	5,36,409	5,18,037
Total profit before prior period items, exceptional items, extraordinary items and tax	1,84,793	-1,65,439
Total profit before extraordinary items and tax	1,84,793	-1,65,439
Total profit before tax	1,84,793	-1,65,439
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	0	0
Total tax expense	0	0
Total profit (loss) for period from continuing operations	1,84,793	-1,65,439
Profit (loss) from discontinuing operations before tax	0	0
Tax expense of discontinuing operations	0	0
Total profit (loss) from discontinuing operation after tax	0	0
Total profit (loss) for period before minority interest	1,84,793	-1,65,439
Profit (loss) of minority interest	0	0
Total profit (loss) for period	1,84,793	-1,65,439
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 0.74	[INR/shares] -0.66
Diluted earnings per equity share	[INR/shares] 0.74	[INR/shares] -0.66
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	0	0
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	3,53,966	3,27,443
Total revenue from sale of services	3,53,966	3,27,443
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other operating revenue	0	0
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Interest on income tax refund	1,306	1,209
Liabilities written off	-3,65,930	-23,946
Total other non-operating income	3,67,236	25,155
Total other income	3,67,236	25,155
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	0	0
Total interest expense long-term loans	0	0
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	0	0
Total interest expense short-term loans	0	0
Other interest charges	1,18,134	84,898
Total interest expense	1,18,134	84,898
Total finance costs	1,18,134	84,898
Employee benefit expense [Abstract]		
Salaries and wages	2,21,500	1,74,452
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Expense on employee stock option scheme and employee stock purchase plan	0	0
Leave encashment expenses	0	0
Gratuity	0	0
Other employee related expenses	0	5,583
Total employee benefit expense	2,21,500	1,80,035
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	7,080
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	454
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Total rates and taxes excluding taxes on income	0	0
Printing stationery	300	9,176
Travelling conveyance	1,950	1,145
Directors sitting fees	0	0
Registration filing fees	64,882	64,900
Advertising promotional expenses	17,715	20,550
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Provision diminution value current investments created	0	0
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Financing charges written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	23,600	23,600
Total payments to auditor	23,600	23,600
Miscellaneous expenses	88,328	1,26,199
Total other expenses	1,96,775	2,53,104
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Royalty pertaining to exploration and production activities	0	0
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to previous years	0	0
Total current tax	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Revenue other services	3,53,966	3,27,443
Total gross income from services rendered	3,53,966	3,27,443
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Final dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on interest	0	0
Total earnings on interest and dividend	0	0
Total earnings in foreign currency	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	3,53,966	3,27,443
Total revenue from sale of services	3,53,966	3,27,443
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	All income and expenses are accounted for on accrual basis except income from dividend which is accounted for as and when actually received	All income and expenses are accounted for on accrual basis except income from dividend which is accounted for as and when actually received >

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

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0

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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	VIVEK KUMAR	RAJAT AGARWAL	RAJAT AGARWAL	RAJAT AGARWAL
Director identification number of key managerial personnel or director	08233771			00266205
Permanent account number of key managerial personnel or director		ADOPA9646B	ADOPA9646B	
Date of birth of key managerial personnel or director	12/09/1989	12/09/1958	12/09/1958	12/09/1958
Designation of key managerial personnel or director	Director	CEO	CFO	Director
Qualification of key managerial personnel or director	GRADUATE OR EQUIVALENT	GRADUATE OR EQUIVALENT	GRADUATE OR EQUIVALENT	GRADUATE OR EQUIVALENT
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 7,950
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	5	6
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]		
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]		
Name of key managerial personnel or director	TANU JAISWAL	KAJOL RANI
Director identification number of key managerial personnel or director	09380639	
Permanent account number of key managerial personnel or director		BWCPR1991Q
Date of birth of key managerial personnel or director	30/03/1990	04/07/1993
Designation of key managerial personnel or director	Director	Company Secretary
Qualification of key managerial personnel or director	GRADUATE OR EQUIVALENT	CS
Shares held by key managerial personnel or director	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	2,17,000
Gross salary to key managerial personnel or director	0	2,17,000
Total key managerial personnel or director remuneration	0	2,17,000

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount unspent CSR	0