

**R & B INFRA PROJECT LIMITED**  
Standalone Financial Statements for period 01/04/2024 to 31/03/2025

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Name of company	R & B INFRA PROJECT LIMITED	
Corporate identity number	U45200MH2005PLC154006	
Permanent account number of entity	AAECM3616P	
Address of registered office of company	B-1 NEELA APARTMENTS.V. ROAD OPP MANDPESHWAR IND . ESTATE BORIVALI (W) , Mumbai , Mumbai , MAHARASHTRA , INDIA - 400092	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	29/10/2025	
Date of start of reporting period	01/04/2024	01/04/2023
Date of end of reporting period	31/03/2025	31/03/2024
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	D/6 SAT KRIPA CHS LTD,NR NATURAL ICE CREAM, MANDPESHWAR ROAD BORIVALI (WEST) MUMBAI 400092 MH IN	
Name of city of place of maintenance of computer servers (storing accounting data)	MUMBAI	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	MAHARASHTRA	
Pin code of place of maintenance of computer servers (storing accounting data)	400092	
Name of district of place of maintenance of computer servers (storing accounting data)	MUMBAI	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	-	

**Disclosure of principal product or services [Table]**

..(1)

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

Types of principal product or services [Axis]	1
	<b>01/04/2024 to 31/03/2025</b>
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	9954
Description of product or service category	CONSTRUCTION SERVICES
Turnover of product or service category	31,549.79
Highest turnover contributing product or service (ITC 8 digit) code	99542117
Description of product or service	Construction of roads, railways
Turnover of highest contributing product or service	31,549.79

**[700600] Disclosures - Directors report****Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	<b>01/04/2024 to 31/03/2025</b>
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	Construction
Description of main product/service	Construction of roads, railways
NIC code of product/service	9954
Percentage to total turnover of company	100.00%

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

..(1)

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

Company secretary qualification or observation or other remarks in secretarial audit report [Axis]	1	2	3
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
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]			
Company secretary qualification or observation or other remarks in secretarial audit report	Textual information (1) [See below]	Textual information (2) [See below]	Textual information (3) [See below]
Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report	Textual information (4) [See below]	Textual information (5) [See below]	Textual information (6) [See below]

**Details of directors signing board report [Table]**

..(1)

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

Directors signing board report [Axis]	1	2
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
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	RATANSINGH	AJAYPALSINGH
Middle name of director	MOTISINGH	RATANSINGH
Last name of director	RATHORE	RATHORE
Designation of director	Managing Director	Whole Time Director
Director identification number of director	01774451	08803680
Date of signing board report	29/10/2025	29/10/2025

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

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party	Ratansingh Rathore	Sanjaykunwar Rathore
Nature of related party relationship	Key managerial personnel or his relative	Key managerial personnel or his relative
Description of nature of material contracts/arrangements/transactions with related party	Rent paid	Rent paid
Duration of material contracts/arrangements/transactions with related party	3 Years	3 Years
Dates of approval of material contracts/arrangements/transactions with related party by board	15/03/2023	15/03/2023

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

..(1)

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

Auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Axis]	1	2	3	4
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
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	a) The Company does not have an internal audit system, even though it is required under Section 138 of the Companies Act, 2013.	Textual information (7) [See below]	Textual information (8) [See below]	Textual information (9) [See below]
Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report	Textual information (10) [See below]	Textual information (11) [See below]	Textual information (12) [See below]	Textual information (13) [See below]

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (14) [See below]
Description of state of companies affair	Textual information (15) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	Textual information (16) [See below]
Disclosures relating to amount recommended to be paid as dividend	Textual information (17) [See below]
Details regarding energy conservation	Textual information (18) [See below]
Details regarding technology absorption	Textual information (19) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (20) [See below]
Disclosures in director's responsibility statement	Textual information (21) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	No material changes and commitment have occurred subsequent to the close of the financial period of the Company and the date of the report which could affect financial position of the Company.
Particulars of loans guarantee investment under section 186 [TextBlock]	Loan, guarantees and investments covered under Section 186 of the Companies Act, 2013 forms part of the notes to the financial statements provided in the Annual Report.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (22) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (23) [See below]
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/10/2025
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (24) [See below]
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Name of company	R & B INFRA PROJECT LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (25) [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 (26) [See below]
Details regarding auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report [Abstract]	
Details regarding company secretary qualification or observation or other remarks in secretarial audit report [Abstract]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (27) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (28) [See below]

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (29) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (30) [See below]
Disclosure of change in nature of business [TextBlock]	There is no change in the nature of business of the Company, during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (31) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (32) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (33) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (34) [See below]
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 (35) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (36) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (37) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per Directors Report
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (38) [See below]
Number of meetings of board	[pure] 11
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Company secretary qualification or observation or other remarks in secretarial audit report

The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.

## Textual information (2)

### Company secretary qualification or observation or other remarks in secretarial audit report

We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.

## Textual information (3)

### Company secretary qualification or observation or other remarks in secretarial audit report

We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

## Textual information (4)

### **Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report**

The Board notes the observations of the Statutory Auditors and the Secretarial Auditors regarding the non-appointment of an Internal Auditor as required under Section 138 of the Companies Act, 2013. The requirement became applicable to the Company based on the thresholds met in the preceding financial year. The non-appointment during the year under review was inadvertent and occurred due to oversight. During the year under review, the Company had in place internal control mechanisms and management-level reviews to monitor its operations. The matter relating to the internal audit requirement has been noted by the Board.

## Textual information (5)

### **Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report**

With reference to the observation regarding certain transactions falling within the purview of Section 185 of the Companies Act, 2013, the Board has examined the matter in detail. The non-alignment with the provisions of Section 185 was unintentional. Appropriate corrective steps have been initiated, including review/regularization of the transactions, wherever required, and strengthening of internal approval and compliance checks to prevent recurrence. The Board assures strict compliance with Section 185 in future.

## Textual information (6)

### **Directors' comment on company secretary qualification or observation or other remarks in secretarial audit report**

The Board acknowledges the observation relating to delays in filing certain statutory e-forms with the Registrar of Companies. The delays were procedural in nature. The Company has subsequently filed the relevant forms along with applicable additional fees. The Board has taken note of the same and has strengthened internal controls and timelines to ensure timely statutory filings in future.

## Textual information (7)

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

b) The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.

## Textual information (8)

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

c) We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.

## Textual information (9)

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

d) We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

## Textual information (10)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The Board notes the observations of the Statutory Auditors and the Secretarial Auditors regarding the non-appointment of an Internal Auditor as required under Section 138 of the Companies Act, 2013. The requirement became applicable to the Company based on the thresholds met in the preceding financial year. The non-appointment during the year under review was inadvertent and occurred due to oversight. During the year under review, the Company had in place internal control mechanisms and management-level reviews to monitor its operations. The matter relating to the internal audit requirement has been noted by the Board.

## Textual information (11)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The Board notes the observations of the Statutory Auditors and the Secretarial Auditors regarding the non-appointment of an Internal Auditor as required under Section 138 of the Companies Act, 2013. The requirement became applicable to the Company based on the thresholds met in the preceding financial year. The non-appointment during the year under review was inadvertent and occurred due to oversight. During the year under review, the Company had in place internal control mechanisms and management-level reviews to monitor its operations. The matter relating to the internal audit requirement has been noted by the Board.

## Textual information (12)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

With reference to the observation regarding certain transactions falling within the purview of Section 185 of the Companies Act, 2013, the Board has examined the matter in detail. The non-alignment with the provisions of Section 185 was unintentional. Appropriate corrective steps have been initiated, including review/regularization of the transactions, wherever required, and strengthening of internal approval and compliance checks to prevent recurrence. The Board assures strict compliance with Section 185 in future.

## Textual information (13)

### **Directors' comment on auditors' qualification(s), reservation(s) adverse remark(s) in auditors' report**

The Board acknowledges the observation relating to delays in filing certain statutory e-forms with the Registrar of Companies. The delays were procedural in nature. The Company has subsequently filed the relevant forms along with applicable additional fees. The Board has taken note of the same and has strengthened internal controls and timelines to ensure timely statutory filings in future.

## Textual information (14)

### Disclosure in board of directors report explanatory [Text Block]

#### BOARD'S REPORT

Dear Members,

Your Directors have pleasure in submitting their 20th Annual Report on business and operations of the Company along with the summary of Standalone and consolidated Financial Statements for the year ended 31st March, 2025.

#### 1. FINANCIAL RESULTS:

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

(Rs in Lakhs)

Particulars	Year ended 31.03.2025	Year ended 31.03.2024	Year ended 31.03.2025	Year ended 31.03.2024
	Standalone		Consolidated	
Revenue from Operations	31549.79	24,872.21	44473.83	34,945.37
Other Income	611.13	246.01	640.82	265.85
Gross Income	32160.92	25,118.22	45114.65	35,211.22

Profit Before interest, Depreciation & Tax	3667.80	3187.95	3795.12	3205.82
Less: Finance Cost	525.83	582.22	534.27	584.72
Less: Depreciation & Amortization Expense	374.10	393.14	376.55	395.69
Profit Before Tax	2767.87	2,209.59	2884.30	2,225.41
Less: Income Tax	621.65	484.86	738.08	500.68
Less: Deferred Tax	23.51	27.10	23.51	27.10
Profit After Tax	2122.71	1,697.64	2122.71	1,697.64

## 2. OPERATION AND PERFORMANCE REVIEW:

The Company is engaged in Constructions business with government & semi government agencies. The director expects good future growth due to favorable government policies for infrastructure projects.

### Review of Standalone Financials

During the financial year 2024-25, the Company demonstrated commendable performance in its core operations. Standalone total revenue from operation is Rs. 31549.79/- lakhs as compared to Rs. 24872.21/- Lakhs in previous year. Profit Before tax for the year under review was Rs. 2767.87/- Lakhs as against Rs. 2209.59/- Lakhs in the previous year.

The Profit after tax Stood at Rs 2122.71/- Lakhs for the year under review as compare to the profit after tax of Rs. 1697.64/- lakhs in previous year.

### Review of Consolidated Financials:

The consolidated financial statements of your Company for the financial year 2024-2025 are prepared in compliance with applicable provisions of the Companies Act 2013 and Accounting Standards. The financial performance of each of joint venture companies included in the consolidated financial statements of your Company.

During the year under review, the Company recorded consolidated total revenue from operation is Rs. 44473.83/- lakhs as compared to Rs. 34,945.37/- Lakhs in previous year. Net Profit for the year under review was Rs. 2122.71/- Lakhs as against Rs. 1,697.64/- Lakhs in the previous year.

Your Director as continuously looking for growth of the Company in future.

### 3. CHANGE IN THE NATURE OF BUSINESS:

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

### 4. TRANSFER TO RESERVES:

The Board of Directors has resolved to retain the entire profits for the financial year 2024-25 within Retained Earnings to strengthen the company's financial position and support future growth opportunities.

### 5. DIVIDEND:

During the period under review, the Board decided to retain the profits within the company to support future growth initiatives and, therefore, has not recommended a dividend distribution to the shareholders of the Company.

### 6. SHARES CAPITAL:

Authorised Share Capital as on 31st March 2025 Rs. 19,00,00,000/- divided into 1,90,00,000 shares of Rs. 10/- each

Issued, Subscribed and Paid-up Share Capital as on 31st March 2025 Rs. 14,75,05,500/- divided into 14750550 equity shares of Rs. 10/- each.

The Company has neither issued shares with differential voting rights nor granted any stock options or sweat equity or Bonus Shares during the period under review. Further, the Company has not bought back any of its securities during the periods under review.

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

a) Conservation of Energy & Technology Absorption:

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

b) Foreign exchange earnings and Outgo:

Foreign Exchange Earning: NIL Foreign Exchange Outgo: NIL

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

Loan, guarantees and investments covered under Section 186 of the Companies Act, 2013 forms part of the notes to the financial statements provided in the Annual Report.

9. MATERIAL CHANGES AND COMMITMENTS:

No material changes and commitment have occurred subsequent to the close of the financial period of the Company and the date of the report which could affect financial position of the Company.

10. ANNUAL RETURN:

The details forming part of the extract of the Annual Return as required under Section 92 of the Companies Act, 2013. Are available on Companies website <https://www.rathoregroup.co.in/>

## 11. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company had no change in the constitution of its Board during the financial year 2024-25. The Board of Directors of the Company as on March 31, 2025 are as following:

Name of the Director & KMP	Category & Designation
Mr. Ratansingh M Rathore	Managing Director
Mr. Roopkunwar R. Rathore	Whole Time Director
Mr. Ajayapalsingh R. Rathore	Whole Time Director
Ms. AshimaChhatwal	Non-Executive Independent Director
Mr. KeshavRathi	Non-Executive Independent Director
Mr. Mahipal Sethiya	Non-Executive Independent Director
Mrs. Avani N. Harikantra	Company Secretary (CS)
Mr. Surshkumar Jain	Chief Financial Officer (CFO)

## 12. NUMBER OF MEETING:

## a) Board Meeting

During the financial period under review, the Company had 11 (Eleven) Board of Directors meetings. The details of the Board meeting are as follows:

Sr No.	Date of Meeting	Board Strength	No. of Directors Presents	%
1	03/04/2024	6	6	100
2	20/04/2024	6	6	100
3	08/05/2024	6	6	100
4	26/07/2024	6	6	100
5	29/08/2024	6	6	100
6	25/09/2024	6	6	100
7	01/10/2024	6	6	100
8	28/11/2024	6	6	100
9	18/12/2024	6	6	100
10	14/02/2025	6	6	100
11	31/03/2025	6	6	100

## b) Independent Directors' Meeting

During the year, the Independent Directors held 1 (One) meeting 28/02/2025

Sr. no	Name of Member	No of Meeting Held/attended
1	Ashima Chhatwal	1/1
2	Keshav Rathi	1/1
3	Mahipal Sethiya	1/1

## c) Committee Meetings

Sr.no.	Type of Meeting	Date of Meeting	Total Number of directors as on the date of meeting	Attendance	
				No of Directors attended	% of attendance
1.	Nomination and Remuneration Committee	19/09/2024	3	3	100
2.	Nomination and Remuneration Committee	25/11/2024	3	3	100

3.	Stakeholder Relationship Committee	01/03/2025	3	3	100
4.	Audit Committee	25/05/2024	3	3	100
5..	Audit Committee	20/09/2024	3	3	100
6.	Audit Committee	25/11/2024	3	3	100
7.	Audit Committee	10/03/2025	3	3	100
8.	Corporate Social Responsibility Committee	04/04/2024	3	3	100
9.	Corporate Social Responsibility Committee	25/09/2024	3	3	100

### 13. DECLARATION OF INDEPENDENT DIRECTORS:

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013. The independent directors have also confirmed compliance with the provisions of Rule 6 of Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended, relating to inclusion of their name in the databank of independent directors.

### 14. STATEMENT ON INTEGRITY, EXPERTISE, AND EXPERIENCE OF INDEPENDENT DIRECTORS

In the opinion of the Board, all Independent Directors of the Company possess high standards of integrity and the requisite expertise and experience (including proficiency, where applicable) necessary to discharge their duties with objective judgment and without external influence.

The Board has evaluated the Independent Directors appointed during the financial year and confirms that:

- a) They possess the appropriate balance of skills, knowledge, and experience in areas such as finance, law, management, and corporate governance.
- b) They have complied with the 'Code for Independent Directors' as prescribed in Schedule IV of the Companies Act, 2013.
- c) They have either successfully completed the online proficiency self-assessment test conducted by the Indian Institute of Corporate Affairs (IICA) or are otherwise exempted as per the prevailing rules.
- d) None of the Independent Directors are aware of any circumstance that could impair their ability to exercise independent judgment.

#### 15. 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;
- 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.

#### 16. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company have Subsidiary Company:

Sr. No.	Name	CIN	Section 8 License Number
1.	RATANSINGH MOTISINGH RATHORE FOUNDATION	U85500MH2023NPL408304	146804

However, following are Joint Ventures of the Company:

No	NAME	%
1	GSCPL-RBIPL JV	51
2	RBIPL-MEIPL-MTP-J.V	60
3	RBIPPL-SRCC JV	74
4	MCPL-RBIPL JV	51
5	RBIPPL-DEV-MTP JV	60
6	RBIPPL and Hive JV	65
7	RBIPPL & Hydroair JV	51
8	RBIPPL MT Phad JV	85
9	SM ECO RBIPL JV	51
10	RBIPL KPM JV	51

11	RBIPL JAIN GRAHA UDHYOG JV	51
12	DCC-RBIPL- JV	50
13	LNA-R & B (JV)	26
14	Wani-RBIPPL JV	26
15	KUNJAL RBIPL JV	30
16	PSSC (JV)	15
17	Annapurna Construction JV	43
18	DB-RBIPL JV	26
19	Harish Chandra JV	30
20	KC RBIPL JV	30
21	KR Konark R & B JV	24

Statement containing salient features of the financial statements of the Joint ventures companies in Form AOC-1 is enclosed as Annexure - 1 to this Report.

#### 17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All contract and arrangement if entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 were Ordinary course of business and arm's length transactions in Form No. AOC-2 in Annexure – 2 and forms part of this Report.

In line with the requirements of the Companies Act, 2013 and the SEBI (LODR), 2015 the Company has formulated a Policy on Related Party Transactions and the same is uploaded on the Company's website [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

#### 18. MAINTENANCE OF COST RECORDS AS SPECIFIED BY THE CENTRAL GOVERNMENT UNDER SUB SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013 AND STATUS OF THE SAME:

The provisions regarding maintenance of cost records as specified by the Central Government under Sub Section (1) of Section 148 of the Companies Act, 2013 are not applicable to the Company.

#### 19. DEPOSITS:

The Company has neither accepted nor renewed any deposits from the public during the period under review and as such, no amount of principal or interest on deposits from public was outstanding as on the date of the Balance Sheet. However, The Company has accepted unsecured loans from the Directors of the Company during the period under review.

SN	Particulars	Amount (Rs)
(i)	Deposits accepted during year.	NA
(ii)	Deposits remained unpaid or unclaimed at end of year.	NA
(iii)	Amount of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(iv)	Maximum amount of default in repayment of deposits or payment of interest thereon during year.	NA
(v)	Amount of default in repayment of deposits or payment of interest thereon end of year.	NA
(vi)	Number of cases of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(vii)	Maximum number of cases of default in repayment of deposits or payment of interest thereon during year.	NA
(viii)	Number of cases of default in repayment of deposits or payment of interest thereon end of year	NA
(ix)	Details of deposits which are not in compliance with requirements of Chapter V of Act	NA

--	--	--

20. AUDITORS:

a) STATUTORY AUDITORS:

As per the provision of section 139 (1) of the Companies Act, 2013, the Company has appointed M/s. DGMS & CO, Chartered Accountants, (registration no 0112187W) as Statutory Auditors for the term of 5 years like from conclusion of Annual General meeting for the financial year 2025-2026.

b) SECRETARIAL AUDITOR:

Pursuant to the provisions of section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Vallabh Damicha, Practising Company Secretary (CP No. 19814) was appointed as the secretarial auditor of the Company for the Financial Year 2024-25. The Secretarial Audit Report in Form MR-3 for the financial year 2024-25 is annexed to this Directors' Report as 'Annexure 3'.

21. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS:

Statutory Auditors Qualifications

- a) The Company does not have an internal audit system, even though it is required under Section 138 of the Companies Act, 2013.

Secretarial Auditors Qualifications

- b) The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.

c) We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.

d) We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

Board of Directors reply for the above qualification:

(a) & (b) Non-appointment of Internal Auditor – Section 138

The Board notes the observations of the Statutory Auditors and the Secretarial Auditors regarding the non-appointment of an Internal Auditor as required under Section 138 of the Companies Act, 2013.

The requirement became applicable to the Company based on the thresholds met in the preceding financial year. The non-appointment during the year under review was inadvertent and occurred due to oversight.

During the year under review, the Company had in place internal control mechanisms and management-level reviews to monitor its operations. The matter relating to the internal audit requirement has been noted by the Board.

(c) Transactions covered under Section 185 of the Companies Act, 2013

With reference to the observation regarding certain transactions falling within the purview of Section 185 of the Companies Act, 2013, the Board has examined the matter in detail. The non-alignment with the provisions of Section 185 was unintentional.

Appropriate corrective steps have been initiated, including review/regularization of the transactions, wherever required, and strengthening of internal approval and compliance checks to prevent recurrence. The Board assures strict compliance with Section 185 in future.

(d) Delay in filing of e-forms with the Registrar of Companies

The Board acknowledges the observation relating to delays in filing certain statutory e-forms with the Registrar of Companies. The delays were procedural in nature. The Company has subsequently filed the relevant forms along with applicable additional fees.

The Board has taken note of the same and has strengthened internal controls and timelines to ensure timely statutory filings in future

22. RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

In line with the requirements of the Companies Act, 2013 and the SEBI (LODR), 2015 the Company has formulated a Policy on Related Party Transactions and the same is uploaded on the Company's website [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

#### 23. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION AND OTHER DETAILS:

The Company's policy on Appointment of Directors, including criteria for determining qualifications, positive attributes, independence of a Director is available on the website of the Company at [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

The policy on Remuneration and other matters provided in Section 178(3) of the Act, is available on [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

#### 24. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The CSR Policy of the Company and the details about the development of CSR Policy and initiatives taken by the Company on Corporate Social Responsibility during the year as per the Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 have been appended as Annexure 4 attached to this report.

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

During the financial year 2024-25, no significant or material orders have been passed by any regulators, courts, or tribunals against the Company that impact its going concern status or future operations.

26. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has adequate internal control system commensurate with the size of the Company and nature of its business. These controls are designed to provide reasonable assurance regarding the accuracy, completeness, and timeliness of financial statements for the financial year 2024-25.

27. VIGIL MECHANISM:

The Company has adopted a Vigil Mechanism/ Whistle Blower Policy for directors, employees, vendors/ consultants to report genuine concerns and has widely circulated/ displayed for the information of the concern. The Vigil Mechanism Policy of the Company is available on the website of the Company [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

28. CONSTITUTION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company is committed to provide a safe, secure and respectful work environment for all employees and has adopted a zero-tolerance policy towards sexual harassment at the workplace.

The following is the status of complaints received and resolved during the financial year:

Number of complaints received	Number of complaints disposed off	Number of complaints pending beyond 90 days
Nil	Nil	Nil

29. CODE OF CONDUCT:

The Board has laid down a Code of Conduct for all Board Members and Senior Management of the Company which is posted on the website of the Company under [http://www.rathoregroup.co.in/pdf/CODE\\_OF\\_CONDUCT\\_for\\_Directors\\_and\\_KMP.pdf](http://www.rathoregroup.co.in/pdf/CODE_OF_CONDUCT_for_Directors_and_KMP.pdf)

All Board Members and Senior Management Personnel have affirmed compliance with the Code on an annual basis.

## 30. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961:

The Company is committed to full compliance with the provisions of the Maternity Benefit Act, 1961, as amended from time to time. During the year under review, there were no instances that required any additional compliance or reporting under the said Act

## 31. GENDER-WISE NUMBER OF EMPLOYEES:

As on March 31, 2025, the closure of the financial year 2024-25, the Company had a total of 1027 employees. The gender-wise distribution is as follows:

Gender	Number
Male	704
Female	323
Other	0
Total	1027

## 32. SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

## 33. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12):

The Statutory Auditors of the Company have not reported any instances of fraud or suspected fraud during the financial year 2024-25, pursuant to the provisions of Section 143(12) of the Companies Act, 2013, read with Rule 13 of the Companies (Audit and Auditors) Rules, 2014. No report

in Form ADT-4 was required to be filed with the Central Government, and no such matters were brought to the attention of the Audit Committee or the Board.

34. DETAILS OF VALUATION DIFFERENCES FOR ONE-TIME SETTLEMENT AND LOANS:

During the financial year 2024-25, the Company had outstanding loans from banks and/or financial institutions, as detailed below. However, no one-time settlement (OTS) was undertaken during the year. Therefore, there are no differences to report between the valuation at the time of loan disbursal and any OTS.

35. Details of Applications or Proceedings Under the Insolvency and Bankruptcy Code, 2016:

During the financial year 2024-25, the Company has neither made any application under the Insolvency and Bankruptcy Code, 2016 (IBC), nor are there any proceedings pending against the Company under the IBC. The Company maintains a healthy financial position with no defaults in debt obligations, ensuring compliance with all relevant provisions of the Code.

36. STATEMENT ON FORMAL ANNUAL EVALUATION BY THE BOARD:

The provisions relating to the formal annual evaluation of the performance of the Board, its Committees, and individual Directors, as required under Section 134(3)(p) of the Companies Act, 2013, read with Rule 8(4) of the Companies (Accounts) Rules, 2014, are not applicable to the Company. Accordingly, no formal annual evaluation was conducted during the financial year 2024-25.

37. ACKNOWLEDGEMENTS:

Your Directors place on record 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 acknowledges gratefully the shareholders for their support and confidence reposed on your Company.

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	
Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680
Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	
BORIVALI (W) MUMBAI 400092	
Date: October, 29 2025	
Place: Mumbai	

Enclosed	
Annexure -1:	
Annexure -2:	
Annexure -3: Secretarial Audit report	
Annexure - 4:	

Annexure -1 Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part "A" Subsidiaries:

(RS in Lakhs)

Sr. No	Name of the subsidiary	Ratansingh Motisingh Rathore Foundation (has not been consider for Consolidation )
--------	------------------------	--

1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
3	Share Capital	1
4	Reserves & surplus	-
5	Total Assets	-
6	Total Equity and Liabilities	-
7	Investments	-
8	Turnover	-
9	Profit/(Loss) before tax	-
10	Provision for tax	-
11	Profit/(Loss) after tax	-
12	Proposed Dividend	-
13	% of shareholding	99.99%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: Nil

## 2. Names of subsidiaries which have been liquidated or sold during the year: Nil

## Part "B" Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

(Rs in Lakhs)

SR NO	1	2	3
Name of Associates or Joint Ventures	GSCPL-RBIPL JV	RBIPL-MEIPL-MTP-J.V	RBIPPL-S JV
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	22.09.2023	17.06.2022	19.06.2017
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0
No.	Na	Na	Na
Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	51%	60%	74%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Venture
	Consolidated		

5. Reason why the associate/joint venture is not consolidated		Consolidated	Consolidat
6. Networth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	3.56	16.95	74.52
i. Considered in Consolidation	3.56	16.95	74.52
ii. Not Considered in Consolidation	0	0	0
Sr No	8	9	10
Name of Associates or Joint Ventures	RBIPPL MT Phad JV	SM ECO RBIPL JV	RBIPL KPI JV
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	19-06-2021	27.06.2023	08.06.2021
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0
No.	Na	Na	Na

Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	85%	51%	51%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Ventu
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidat
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	19.50	102.42	0.49
i. Considered in Consolidation	19.50	102.42	0.49
ii. Not Considered in Consolidation	0	0	0

Sr No	15	16	17	18	19	20	21		
Name of Associates or Joint Ventures	KUNJAL RBIPL JV	PSSC (JV)	Annapurna Construction JV	DB-RBIPL JV	Harish Chandra JV	KC RBIPL JV	KR Konark R & B JV		
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025		

2. Date on which the Associate or Joint Venture was associated or acquired	11.07.2023	03.08.2023	15.12.2023	26.06.2023	08.08.2023	11.10.2023	19.02.2023		
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0	0	0	0	0		
No.	Na	Na	Na	Na	Na	Na	Na		
Amount of Investment in Associates or Joint Venture	0	0	0	0	0	0	0		
Extent of Holding (in percentage)	30%	15%	48%	26%	30%	30%	24%		
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture		
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0	0	0	0	0		

7. Profit or Loss for the year	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
i. Considered in Consolidation	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
ii. Not Considered in Consolidation	0	0	0	0	0	0	0		

1. Names of associates or joint ventures which are yet to commence operations: Nil

2. Names of associates or joint ventures which have been liquidated or sold during the year: Nil

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified”.

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	

Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680
Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	
BORIVALI (W) MUMBAI 400092	
Date: October, 29 2025	
Place: Mumbai	

## Annexure -2

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

## 1. Details of contracts or arrangements or transactions not at arm's length basis

There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2025, which were not arm's length basis

## 2. Details of material contracts or arrangement or transactions at arm's length basis

(Rs in lakhs)

Name of related party	Nature of Contract	Nature of relationship	Duration of Contract	Date of approval by Board	Silent terms	Amount in Lakhs
Ratansingh Rathore	Rent paid	Key Managerial Personal	3 Years	15.03.2023	As per lease agreement	107.00
Sanjaykunwar Rathore	Rent paid	Relative of Key managerial Personal	3 Years	15.03.2023	As per lease agreement	57.92

For other transaction please refer Note 35 of Financial Statement

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	
Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680
Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	
BORIVALI (W) MUMBAI 400092	

Date: October, 29 2025	
Place: Mumbai	

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

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

To,

The Members,

R & B Infra Project Limited

(CIN: U45200MH2005PLC154006)

Regtrd. Add.: B-1 Neela Apartment,

S.V. Road, Opp. Mandpeshwar Ind Estate,

Borivali (W), Mumbai,

Maharashtra, India, 400092.

Dear Sir/Madam,

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by R & B Infra Project Limited (hereinafter called 'the company') having CIN: U45200MH2005PLC154006. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (to the extent applicable);
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; The provisions of FEMA and Rules there under are not applicable since there are no Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings by the Company during the period under review.;
- (v) Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') :- Not applicable as the Company is an unlisted public company during the audit period.
- (vi) Other laws as may be applicable specifically to the Company:

Based on the information provided by the Company, there are no specific laws applicable to the Company for the year under review except as follows :-

- Environment (Protection) Act, 1986
- Contract Labour (Regulation and Abolition) Act, 1970
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- Employees' State Insurance Act, 1948
- Minimum Wages Act, 1948
- Payment of Wages Act, 1936

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

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

Based on the information provided by the Company, we report that, during the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.
2. We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.
3. We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and 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.

Based on the representation made by the Company and its Officers, we herewith report that majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

Based on the representation made by the Company and its Officers explaining us in respect of internal systems and mechanism established by the

Company which ensures compliances of other Acts, Laws and Regulations applicable to the Company, We report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules.

I further report that during the audit period there were no specific events or actions as following in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. having any bearing on the company's affairs viz.,

- i. Public/Right/Preferential issue of shares / debentures/sweat equity, etc.;
- ii. Redemption / buy-back of securities;
- iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013;
- iv. Merger / amalgamation / reconstruction, etc.;
- v. Foreign technical collaborations;

	For, Vallabh Dhamecha & Associates
	(Firm Code No. S2018GJ562400)
	Sd/-
Date: 29/10/2025	Vallabh Dhamecha
Place: Rajkot	Proprietor
UDIN: U45200MH2005PLC154006	Mem. No.: A50694; C.P. No.: 19814
Peer Review Cert. No. 4171/2023	

Note: This report is to be read with the letter of even date which is annexed as Annexure – I which forms an integral part of this report.

Annexure – I

To,

The Members,

R & B Infra Project Limited

(CIN: U45200MH2005PLC154006)

Regtrd. Add.: B-1 Neela Apartment,

S.V. Road, Opp. Mandpeshwar Ind Estate,

Borivali (W), Mumbai,

Maharashtra, India, 400092.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
  
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed, provide a reasonable basis for our opinion.
  
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
  
4. Wherever required, we have obtained Management representation about the compliance of laws, rules and regulations and occurrence of events.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is responsibility of management. Our examination was limited to the verification of process followed by Company to ensure adequate Compliance.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

	For, Vallabh Dhamecha & Associates
	(Firm Code No. S2018GJ562400)
	Sd/-
Date: 29/10/2025	Vallabh Dhamecha
Place: Rajkot	Proprietor
UDIN: U45200MH2005PLC154006	Mem. No.: A50694; C.P. No.: 19814
Peer Review Cert. No. 4171/2023	

Annexure -III

Annual Report on CSR

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER 1ST DAY OF APRIL, 2020

1. Brief outline on CSR Policy of the Company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Ajaypalsingh Rathore	Chairman/whole Time Director	2	2
2.	Ms. Ashima Chhatwal	Independent Director (Member)	2	2
3	Mr. Keshav Rathi	Independent Director (Member)	2	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable for Financial Year 2024-25

5. (a) Average net profit of the company as per section 135(5). – 1787.86 lakhs

(b) Two percent of average net profit of the company as per section 135(5) – 35.76 lakhs

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - NA

(d) Amount required to be set off for the financial year, if any -NA

(e) Total CSR obligation for the financial year (7a+7b-7c). 35.76 lakhs

6. (a) Amount spent CSR Projects (both Ongoing Project and other than Ongoing Project):

(b) Amount spent in Administrative Overheads.

(c) Amount spent on Impact Assessment, If applicable.

(d) Total Amount spent for the Financial Year [ (a)+(b)+(c)].

(e) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs. lakhs)				
Total Amount Spent for the Financial Year. (Rs in lakhs)	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
38.04	NA	NA	NA	NA	NA

(f) Excess amount for set off if any

SR No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	0
(ii)	Total amount spent for the Financial Year	0
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0

(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0

## 7. Details of Unspent CSR amount for the preceding three financial years:

(Rs in Lakhs)

1.	2.	3.	4.	5	6		7	8
Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub section (6) of Section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any

					Amount (in Rs).	Date of transfer.		
1.	2023-2024	Not Applicable		31.51	Not Applicable	Not Applicable	Nil	
2.	2022-2023	Not Applicable		39.14	Not Applicable	Not Applicable	Nil	
3.	2021-2022	Not Applicable		8.70	Not Applicable	Not Applicable	Nil	
	Total			79.35				

8. whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial year

Yes      NO

If Yes, enter the number of Capital assets created / acquired

Furnish the details relating to such assets so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short Particulars of the Property or assets (including complete address and location of the property)	Pin code the property or assets	Date of Creation	Amount of CSR amount spent	Details of Entity/Authority/beneficiary of the registered owner		
1	2	3	4	5	6	7	8

					CSR Registration Number, if applicable	Name	Registered Address

(All the field should be captured as appearing in the revenue record, flat no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) Company. NA

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Donation to Foundation		Yes	Maharashtra		11.50	No	Ratansingh Motisingh Rathore Foundation	CSR00062775
2.	Thukur Motisingh B Charitable Trust		Yes	Maharashtra		23.27	No	Thukur Motisingh B Rathore	CSR00046334
3.	conservation of natural resources		No	JK		1	Yes	NA	NA

4.	Promoting Education		Yes	Maharashtra		1.36	Yes	NA	NA
5.	art and culture		Yes	Maharashtra		0.91	Yes	NA	NA
						38.04			

<p>Sd/- (Chief Executive Officer or Managing Director or Director).</p>	<p>Sd/- (Chairman CSR Committee).</p>	<p>Sd/- (person specified under clause (d) of sub-section (1) of section 380) whenever applicable</p>
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## Textual information (15)

### Description of state of companies affair

#### 1. FINANCIAL RESULTS:

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

(Rs in Lakhs)

Particulars	Year ended	Year ended 31.03.2024	Year ended	Year ended
	31.03.2025		31.03.2025	31.03.2024
	Standalone		Consolidated	
Revenue from Operations	31549.79	24,872.21	44473.83	34,945.37
Other Income	611.13	246.01	640.82	265.85
Gross Income	32160.92	25,118.22	45114.65	35,211.22
Profit Before interest, Depreciation & Tax	3667.80	3187.95	3795.12	3205.82
Less: Finance Cost	525.83	582.22	534.27	584.72
Less: Depreciation & Amortization Expense	374.10	393.14	376.55	395.69
Profit Before Tax	2767.87	2,209.59	2884.30	2,225.41
Less: Income Tax	621.65	484.86	738.08	500.68
Less: Deferred Tax	23.51	27.10	23.51	27.10

Profit After Tax	2122.71	1,697.64	2122.71	1,697.64

## 2. OPERATION AND PERFORMANCE REVIEW:

The Company is engaged in Constructions business with government & semi government agencies. The director expects good future growth due to favorable government policies for infrastructure projects.

### Review of Standalone Financials

During the financial year 2024-25, the Company demonstrated commendable performance in its core operations. Standalone total revenue from operation is Rs. 31549.79/- lakhs as compared to Rs. 24872.21/- Lakhs in previous year. Profit Before tax for the year under review was Rs. 2767.87/- Lakhs as against Rs. 2209.59/- Lakhs in the previous year.

The Profit after tax Stood at Rs 2122.71/- Lakhs for the year under review as compare to the profit after tax of Rs. 1697.64/- lakhs in previous year.

### Review of Consolidated Financials:

The consolidated financial statements of your Company for the financial year 2024-2025 are prepared in compliance with applicable provisions of the Companies Act 2013 and Accounting Standards. The financial performance of each of joint venture companies included in the consolidated financial statements of your Company.

During the year under review, the Company recorded consolidated total revenue from operation is Rs. 44473.83/- lakhs as compared to Rs. 34,945.37/- Lakhs in previous year. Net Profit for the year under review was Rs. 2122.71/- Lakhs as against Rs. 1,697.64/- Lakhs in the previous year.

Your Director as continuously looking for growth of the Company in future.

## Textual information (16)

### **Disclosure relating to amounts if any which is proposed to carry to any reserves**

The Board of Directors has resolved to retain the entire profits for the financial year 2024-25 within Retained Earnings to strengthen the company's financial position and support future growth opportunities

## Textual information (17)

### **Disclosures relating to amount recommended to be paid as dividend**

During the period under review, the Board decided to retain the profits within the company to support future growth initiatives and, therefore, has not recommended a dividend distribution to the shareholders of the Company.

## Textual information (18)

### **Details regarding energy conservation**

a) Conservation of Energy & Technology Absorption:

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

b) Foreign exchange earnings and Outgo:

Foreign Exchange Earning: NIL

Foreign Exchange Outgo: NIL

## Textual information (19)

### **Details regarding technology absorption**

a) Conservation of Energy & Technology Absorption:

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

b) Foreign exchange earnings and Outgo:

Foreign Exchange Earning: NIL

Foreign Exchange Outgo: NIL

## Textual information (20)

### Details regarding foreign exchange earnings and outgo

a) Conservation of Energy & Technology Absorption:

The provisions of Section 134(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year under review.

b) Foreign exchange earnings and Outgo:

Foreign Exchange Earning: NIL

Foreign Exchange Outgo: NIL

## Textual information (21)

### 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;

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; an

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 (22)

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

#### 17. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All contract and arrangement if entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 were Ordinary course of business and arm's length transactions in Form No. AOC-2 in Annexure – 2 and forms part of this Report.

In line with the requirements of the Companies Act, 2013 and the SEBI (LODR), 2015 the Company has formulated a Policy on Related Party Transactions and the same is uploaded on the Company's website [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

Annexure -2

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

#### 1. Details of contracts or arrangements or transactions not at arm's length basis

There were no contracts or arrangements or transactions entered in to during the year ended 31st March, 2025, which were not arm's length basis

#### 2. Details of material contracts or arrangement or transactions at arm's length basis

(Rs in lakhs)

			Duration			
--	--	--	----------	--	--	--

Name of related party	Nature of Contract	Nature of relationship	of Contract	Date of approval by Board	Silent terms	Amount in Lakhs
Ratansingh Rathore	Rent paid	Key Managerial Personal	3 Years	15.03.2023	As per lease agreement	107.00
Sanjaykunwar Rathore	Rent paid	Relative of Key managerial Personal	3 Years	15.03.2023	As per lease agreement	57.92

For other transaction please refer Note 35 of Financial Statement

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	
Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680

Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	
BORIVALI (W) MUMBAI 400092	
Date: October, 29 2025	
Place: Mumbai	

## Textual information (23)

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

#### 36. STATEMENT ON FORMAL ANNUAL EVALUATION BY THE BOARD:

The provisions relating to the formal annual evaluation of the performance of the Board, its Committees, and individual Directors, as required under Section 134(3)(p) of the Companies Act, 2013, read with Rule 8(4) of the Companies (Accounts) Rules, 2014, are not applicable to the Company. Accordingly, no formal annual evaluation was conducted during the financial year 2024-25.

## Textual information (24)

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

#### 10. ANNUAL RETURN:

The details forming part of the extract of the Annual Return as required under Section 92 of the Companies Act, 2013. Are available on Companies website <https://www.rathoregroup.co.in/>

## Textual information (25)

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

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as laid down under Section 149(6) of the Companies Act, 2013. The independent directors have also confirmed compliance with the provisions of Rule 6 of Companies (Appointment and Qualifications of Directors) Rules, 2014, as amended, relating to inclusion of their name in the databank of independent directors.

## Textual information (26)

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

#### 23. POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION AND OTHER DETAILS:

The Company's policy on Appointment of Directors, including criteria for determining qualifications, positive attributes, independence of a Director is available on the website of the Company at [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

The policy on Remuneration and other matters provided in Section 178(3) of the Act, is available on [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

## Textual information (27)

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

#### 22. RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

In line with the requirements of the Companies Act, 2013 and the SEBI (LODR), 2015 the Company has formulated a Policy on Related Party Transactions and the same is uploaded on the Company's website [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

## Textual information (28)

### Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

#### 24. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The CSR Policy of the Company and the details about the development of CSR Policy and initiatives taken by the Company on Corporate Social Responsibility during the year as per the Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 have been appended as Annexure 4 attached to this report.

#### Annexure -III

#### Annual Report on CSR

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER 1ST DAY OF APRIL, 2020

1. Brief outline on CSR Policy of the Company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Ajaypalsingh Rathore	Chairman/whole Time Director	2	2
2.	Ms. Ashima Chhatwal	Independent Director (Member)	2	2
3	Mr. Keshav Rathi	Independent Director (Member)	2	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable for Financial Year 2024-25

5. (a) Average net profit of the company as per section 135(5). – 1787.86 lakhs

(b) Two percent of average net profit of the company as per section 135(5) –35.76 lakhs

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - NA

(d) Amount required to be set off for the financial year, if any -NA

(e) Total CSR obligation for the financial year (7a+7b-7c). 35.76 lakhs

6. (a) Amount spent CSR Projects (both Ongoing Project and other than Ongoing Project):

(b) Amount spent in Administrative Overheads.

(c) Amount spent on Impact Assessment, If applicable.

(d) Total Amount spent for the Financial Year [ (a)+(b)+(c)].

(e) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs. lakhs)				
Total Amount Spent for the Financial Year. (Rs in lakhs)	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
38.04	NA	NA	NA	NA	NA

## (f) Excess amount for set off if any

SR No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	0
(ii)	Total amount spent for the Financial Year	0
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0

## 7. Details of Unspent CSR amount for the preceding three financial years:

(Rs in Lakhs)

1.	2.	3.	4.	5	6		7	8
Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub section (6) of Section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs).	Date of transfer.		
1.	2023-2024	Not Applicable		31.51	Not Applicable	Not Applicable	Nil	
2.	2022-2023	Not Applicable		39.14	Not Applicable	Not Applicable	Nil	
3.	2021-2022	Not Applicable		8.70	Not Applicable	Not Applicable	Nil	
	Total			79.35				

## 8. whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial year

Yes      NO

--

If Yes, enter the number of Capital assets created / acquired

Furnish the details relating to such assets so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short Particulars of the Property or assets (including complete address and location of the property)	Pin code the property or assets	Date of Creation	Amount of CSR amount spent	Details of Entity/Authority/beneficiary of the registered owner		
1	2	3	4	5	6	7	8
					CSR Registration Number, if applicable	Name	Registered Address

(All the field should be captured as appearing in the revenue record, flat no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) Company. NA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	

				State.	District.			Name.	CSR registration number.
1.	Donation to Foundation		Yes	Maharashtra		11.50	No	Ratansingh Motisingh Rathore Foundation	CSR00062775
2.	Thukur Motisingh B Charitable Trust		Yes	Maharashtra		23.27	No	Thukur Motisingh B Rathore	CSR00046334
3.	conservation of natural resources		No	JK		1	Yes	NA	NA
4.	Promoting Education		Yes	Maharashtra		1.36	Yes	NA	NA
5.	art and culture		Yes	Maharashtra		0.91	Yes	NA	NA
						38.04			

<p>Sd/- (Chief Executive Officer or Managing Director or Director).</p>	<p>Sd/- (Chairman CSR Committee).</p>	<p>Sd/- (person specified under clause (d) of sub-section (1) of section 380) whenever applicable</p>
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## Textual information (29)

**Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]**

## 1. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company have Subsidiary Company:

Sr. No.	Name	CIN	Section 8 License Number
1.	RATANSINGH MOTISINGH RATHORE FOUNDATION	U85500MH2023NPL408304	146804

However, following are Joint Ventures of the Company:

No	NAME	%
1	GSCPL-RBIPL JV	51
2	RBIPL-MEIPL-MTP-J.V	60
3	RBIPPL-SRCC JV	74
4	MCPL-RBIPL JV	51
5	RBIPPL-DEV-MTP JV	60
6	RBIPPL and Hive JV	65
7	RBIPPL & Hydroair JV	51

8	RBIPPL MT Phad JV	85
9	SM ECO RBIPL JV	51
10	RBIPL KPM JV	51
11	RBIPL JAIN GRAHA UDHYOG JV	51
12	DCC-RBIPL- JV	50
13	LNA-R & B (JV)	26
14	Wani-RBIPPL JV	26
15	KUNJAL RBIPL JV	30
16	PSSC (JV)	15
17	Annapurna Construction JV	43
18	DB-RBIPL JV	26
19	Harish Chandra JV	30
20	KC RBIPL JV	30
21	KR Konark R & B JV	24

Statement containing salient features of the financial statements of the Joint ventures companies in Form AOC-1 is enclosed as Annexure - 1 to this Report.

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part "A" Subsidiaries:

(RS in Lakhs)

Sr. No	Name of the subsidiary	Ratansingh Motisingh Rathore Foundation (has not been consider for Consolidation )
1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
3	Share Capital	1
4	Reserves & surplus	-
5	Total Assets	-
6	Total Equity and Liabilities	-
7	Investments	-
8	Turnover	-
9	Profit/(Loss) before tax	-
10	Provision for tax	-
11	Profit/(Loss) after tax	-

12	Proposed Dividend	-
13	% of shareholding	99.99%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: Nil
- Names of subsidiaries which have been liquidated or sold during the year: Nil

Part "B" Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

(Rs in Lakhs)

SR NO	1	2	3
Name of Associates or Joint Ventures	GSCPL-RBIPL JV	RBIPL-MEIPL-MTP-J.V	RBIPPL-S JV
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	22.09.2023	17.06.2022	19.06.2017
3. Shares of Associate or Joint Ventures held by the company on the year end			

	0	0	0
No.	Na	Na	Na
Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	51%	60%	74%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Ventu
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidat
6. Networth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	3.56	16.95	74.52
i. Considered in Consolidation	3.56	16.95	74.52
ii. Not Considered in Consolidation	0	0	0
Sr No	8	9	10
Name of Associates or Joint Ventures	RBIPPL MT Phad JV	SM ECO RBIPL JV	RBIPL KPI JV

1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	19-06-2021	27.06.2023	08.06.2024
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0
No.	Na	Na	Na
Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	85%	51%	51%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Venture
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidated
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	19.50	102.42	0.49
i. Considered in Consolidation	19.50	102.42	0.49
ii. Not Considered in Consolidation	0	0	0

Sr No	15	16	17	18	19	20	21		
Name of Associates or Joint Ventures	KUNJAL RBIPL JV	PSSC (JV)	Annapurna Construction JV	DB-RBIPL JV	Harish Chandra JV	KC RBIPL JV	KR Konark R & B JV		
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025		
2. Date on which the Associate or Joint Venture was associated or acquired	11.07.2023	03.08.2023	15.12.2023	26.06.2023	08.08.2023	11.10.2023	19.02.2023		
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0	0	0	0	0		
No.	Na	Na	Na	Na	Na	Na	Na		
Amount of Investment in Associates or Joint Venture	0	0	0	0	0	0	0		
Extent of Holding (in percentage)	30%	15%	48%	26%	30%	30%	24%		
4. Description									

of how there is significant influence	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture		
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0	0	0	0	0		
7. Profit or Loss for the year	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
i. Considered in Consolidation	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
ii. Not Considered in Consolidation	0	0	0	0	0	0	0		

1. Names of associates or joint ventures which are yet to commence operations: Nil

2. Names of associates or joint ventures which have been liquidated or sold during the year: Nil

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified”.

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	
Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680
Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	

BORIVALI (W) MUMBAI 400092	
Date: October, 29 2025	
Place: Mumbai	

## Textual information (30)

## Disclosure of financial summary or highlights [Text Block]

## 1. FINANCIAL RESULTS:

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

(Rs in Lakhs)

Particulars	Year ended	Year ended 31.03.2024	Year ended	Year ended
	31.03.2025		31.03.2025	31.03.2024
	Standalone		Consolidated	
Revenue from Operations	31549.79	24,872.21	44473.83	34,945.37
Other Income	611.13	246.01	640.82	265.85
Gross Income	32160.92	25,118.22	45114.65	35,211.22
Profit Before interest, Depreciation & Tax	3667.80	3187.95	3795.12	3205.82
Less: Finance Cost	525.83	582.22	534.27	584.72
Less: Depreciation & Amortization Expense	374.10	393.14	376.55	395.69
Profit Before Tax	2767.87	2,209.59	2884.30	2,225.41
Less: Income Tax	621.65	484.86	738.08	500.68
Less: Deferred Tax	23.51	27.10	23.51	27.10

Profit After Tax	2122.71	1,697.64	2122.71	1,697.64

## 2. OPERATION AND PERFORMANCE REVIEW:

The Company is engaged in Constructions business with government & semi government agencies. The director expects good future growth due to favorable government policies for infrastructure projects.

### Review of Standalone Financials

During the financial year 2024-25, the Company demonstrated commendable performance in its core operations. Standalone total revenue from operation is Rs. 31549.79/- lakhs as compared to Rs. 24872.21/- Lakhs in previous year. Profit Before tax for the year under review was Rs. 2767.87/- Lakhs as against Rs. 2209.59/- Lakhs in the previous year.

The Profit after tax Stood at Rs 2122.71/- Lakhs for the year under review as compare to the profit after tax of Rs. 1697.64/- lakhs in previous year.

### Review of Consolidated Financials:

The consolidated financial statements of your Company for the financial year 2024-2025 are prepared in compliance with applicable provisions of the Companies Act 2013 and Accounting Standards. The financial performance of each of joint venture companies included in the consolidated financial statements of your Company.

During the year under review, the Company recorded consolidated total revenue from operation is Rs. 44473.83/- lakhs as compared to Rs. 34,945.37/- Lakhs in previous year. Net Profit for the year under review was Rs. 2122.71/- Lakhs as against Rs. 1,697.64/- Lakhs in the previous year.

Your Director as continuously looking for growth of the Company in future.

## Textual information (31)

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

#### 1. CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company had no change in the constitution of its Board during the financial year 2024-25. The Board of Directors of the Company as on March 31, 2025 are as following:

Name of the Director & KMP	Category & Designation
Mr. Ratansingh M Rathore	Managing Director
Mr. Roopkunwar R. Rathore	Whole Time Director
Mr. Ajayapalsingh R. Rathore	Whole Time Director
Ms. AshimaChhatwal	Non-Executive Independent Director
Mr. KeshavRathi	Non-Executive Independent Director
Mr. Mahipal Sethiya	Non-Executive Independent Director
Mrs. Avani N. Harikantra	Company Secretary (CS)
Mr. Surshkumar Jain	Chief Financial Officer (CFO)

## Textual information (32)

### Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

#### 1. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company have Subsidiary Company:

Sr. No.	Name	CIN	Section 8 License Number
1.	RATANSINGH MOTISINGH RATHORE FOUNDATION	U85500MH2023NPL408304	146804

However, following are Joint Ventures of the Company:

No	NAME	%
1	GSCPL-RBIPL JV	51
2	RBIPL-MEIPL-MTP-J.V	60
3	RBIPPL-SRCC JV	74
4	MCPL-RBIPL JV	51
5	RBIPPL-DEV-MTP JV	60
6	RBIPPL and Hive JV	65
7	RBIPPL & Hydroair JV	51

8	RBIPPL MT Phad JV	85
9	SM ECO RBIPL JV	51
10	RBIPL KPM JV	51
11	RBIPL JAIN GRAHA UDHYOG JV	51
12	DCC-RBIPL- JV	50
13	LNA-R & B (JV)	26
14	Wani-RBIPPL JV	26
15	KUNJAL RBIPL JV	30
16	PSSC (JV)	15
17	Annapurna Construction JV	43
18	DB-RBIPL JV	26
19	Harish Chandra JV	30
20	KC RBIPL JV	30
21	KR Konark R & B JV	24

Statement containing salient features of the financial statements of the Joint ventures companies in Form AOC-1 is enclosed as Annexure - 1 to this Report.

Annexure -1 Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries or associate companies or joint ventures

Part "A" Subsidiaries:

(RS in Lakhs)

Sr. No	Name of the subsidiary	Ratansingh Motisingh Rathore Foundation (has not been consider for Consolidation )
1	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	NA
2	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	NA
3	Share Capital	1
4	Reserves & surplus	-
5	Total Assets	-
6	Total Equity and Liabilities	-
7	Investments	-
8	Turnover	-
9	Profit/(Loss) before tax	-
10	Provision for tax	-
11	Profit/(Loss) after tax	-

12	Proposed Dividend	-
13	% of shareholding	99.99%

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations: Nil
- Names of subsidiaries which have been liquidated or sold during the year: Nil

Part "B" Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

(Rs in Lakhs)

SR NO	1	2	3
Name of Associates or Joint Ventures	GSCPL-RBIPL JV	RBIPL-MEIPL-MTP-J.V	RBIPPL-S JV
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	22.09.2023	17.06.2022	19.06.2017
3. Shares of Associate or Joint Ventures held by the company on the year end			

	0	0	0
No.	Na	Na	Na
Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	51%	60%	74%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Ventu
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidat
6. Networth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	3.56	16.95	74.52
i. Considered in Consolidation	3.56	16.95	74.52
ii. Not Considered in Consolidation	0	0	0
Sr No	8	9	10
Name of Associates or Joint Ventures	RBIPPL MT Phad JV	SM ECO RBIPL JV	RBIPL KPI JV

1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025
2. Date on which the Associate or Joint Venture was associated or acquired	19-06-2021	27.06.2023	08.06.2023
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0
No.	Na	Na	Na
Amount of Investment in Associates or Joint Venture	0	0	0
Extent of Holding (in percentage)	85%	51%	51%
4. Description of how there is significant influence	Joint Venture	Joint Venture	Joint Venture
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidated
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0
7. Profit or Loss for the year	19.50	102.42	0.49
i. Considered in Consolidation	19.50	102.42	0.49
ii. Not Considered in Consolidation	0	0	0

Sr No	15	16	17	18	19	20	21		
Name of Associates or Joint Ventures	KUNJAL RBIPL JV	PSSC (JV)	Annapurna Construction JV	DB-RBIPL JV	Harish Chandra JV	KC RBIPL JV	KR Konark R & B JV		
1. Latest audited Balance Sheet Date	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025	31.3.2025		
2. Date on which the Associate or Joint Venture was associated or acquired	11.07.2023	03.08.2023	15.12.2023	26.06.2023	08.08.2023	11.10.2023	19.02.2023		
3. Shares of Associate or Joint Ventures held by the company on the year end	0	0	0	0	0	0	0		
No.	Na	Na	Na	Na	Na	Na	Na		
Amount of Investment in Associates or Joint Venture	0	0	0	0	0	0	0		
Extent of Holding (in percentage)	30%	15%	48%	26%	30%	30%	24%		
4. Description									

of how there is significant influence	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture	Joint Venture		
5. Reason why the associate/joint venture is not consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated		
6. Net worth attributable to shareholding as per latest audited Balance Sheet	0	0	0	0	0	0	0		
7. Profit or Loss for the year	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
i. Considered in Consolidation	20.25	0.49	5.48	41.31	14.01	4.52	5.19		
ii. Not Considered in Consolidation	0	0	0	0	0	0	0		

1. Names of associates or joint ventures which are yet to commence operations: Nil

2. Names of associates or joint ventures which have been liquidated or sold during the year: Nil

Note: This Form is to be certified in the same manner in which the Balance Sheet is to be certified”.

For and On Behalf of the Board of Directors	
R & B INFRA PROJECT LIMITED	
Sd/-	Sd/-
Mr. Ratansingh Rathore	Mr. Ajaypalsingh Rathore
Managing Director	Whole Time Director
DIN: 01774451	DIN: 08803680
Register office	
B-1 NEELA APARTMENT S.V. ROAD	
OPP MANDPESHWAR IND ESTATE	

BORIVALI (W) MUMBAI 400092	
Date: October, 29 2025	
Place: Mumbai	

## Textual information (33)

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

The Company has neither accepted nor renewed any deposits from the public during the period under review and as such, no amount of principal or interest on deposits from public was outstanding as on the date of the Balance Sheet. However, The Company has accepted unsecured loans from the Directors of the Company during the period under review.

SN	Particulars	Amount (Rs)
(i)	Deposits accepted during year.	NA
(ii)	Deposits remained unpaid or unclaimed at end of year.	NA
(iii)	Amount of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(iv)	Maximum amount of default in repayment of deposits or payment of interest thereon during year.	NA
(v)	Amount of default in repayment of deposits or payment of interest thereon end of year.	NA
(vi)	Number of cases of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(vii)	Maximum number of cases of default in repayment of deposits or payment of interest thereon during year.	NA
(viii)	Number of cases of default in repayment of deposits or payment of interest thereon end of year	NA
(ix)	Details of deposits which are not in compliance with requirements of Chapter V of Act	NA

## Textual information (34)

### Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

The Company has neither accepted nor renewed any deposits from the public during the period under review and as such, no amount of principal or interest on deposits from public was outstanding as on the date of the Balance Sheet. However, The Company has accepted unsecured loans from the Directors of the Company during the period under review.

SN	Particulars	Amount (Rs)
(i)	Deposits accepted during year.	NA
(ii)	Deposits remained unpaid or unclaimed at end of year.	NA
(iii)	Amount of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(iv)	Maximum amount of default in repayment of deposits or payment of interest thereon during year.	NA
(v)	Amount of default in repayment of deposits or payment of interest thereon end of year.	NA
(vi)	Number of cases of default in repayment of deposits or payment of interest thereon beginning of year.	NA
(vii)	Maximum number of cases of default in repayment of deposits or payment of interest thereon during year.	NA
(viii)	Number of cases of default in repayment of deposits or payment of interest thereon end of year	NA
(ix)	Details of deposits which are not in compliance with requirements of Chapter V of Act	NA

## Textual information (35)

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

During the financial year 2024-25, no significant or material orders have been passed by any regulators, courts, or tribunals against the Company that impact its going concern status or future operations.

## Textual information (36)

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

The Company has adequate internal control system commensurate with the size of the Company and nature of its business. These controls are designed to provide reasonable assurance regarding the accuracy, completeness, and timeliness of financial statements for the financial year 2024-25.

## Textual information (37)

### Disclosure of contents of corporate social responsibility policy [Text Block]

#### 24. CORPORATE SOCIAL RESPONSIBILITY (CSR):

The CSR Policy of the Company and the details about the development of CSR Policy and initiatives taken by the Company on Corporate Social Responsibility during the year as per the Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 have been appended as Annexure 4 attached to this report.

Annexure -III

Annual Report on CSR

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER 1ST DAY OF APRIL, 2020

1. Brief outline on CSR Policy of the Company.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Ajaypalsingh Rathore	Chairman/whole Time Director	2	2
2.	Ms.Ashima Chhatwal	Independent Director (Member)	2	2
3	Mr. Keshav Rathi	Independent Director (Member)	2	2

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report). Not Applicable for Financial Year 2024-25

5. (a) Average net profit of the company as per section 135(5). – 1787.86 lakhs

(b) Two percent of average net profit of the company as per section 135(5) –35.76 lakhs

(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. - NA

(d) Amount required to be set off for the financial year, if any -NA

(e) Total CSR obligation for the financial year (7a+7b-7c). 35.76 lakhs

6. (a) Amount spent CSR Projects (both Ongoing Project and other than Ongoing Project):

(b) Amount spent in Administrative Overheads.

(c) Amount spent on Impact Assessment, If applicable.

(d) Total Amount spent for the Financial Year [ (a)+(b)+(c)].

(e) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs. lakhs)				
Total Amount Spent for the Financial Year. (Rs in lakhs)	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
38.04	NA	NA	NA	NA	NA

## (f) Excess amount for set off if any

SR No.	Particulars	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	0
(ii)	Total amount spent for the Financial Year	0
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	0

## 7. Details of Unspent CSR amount for the preceding three financial years:

(Rs in Lakhs)

1.	2.	3.	4.	5	6		7	8
Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under sub section (6) of Section 135 (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.		Amount remaining to be spent in succeeding financial years. (in Rs.)	Deficiency, if any
					Amount (in Rs).	Date of transfer.		
1.	2023-2024	Not Applicable		31.51	Not Applicable	Not Applicable	Nil	
2.	2022-2023	Not Applicable		39.14	Not Applicable	Not Applicable	Nil	
3.	2021-2022	Not Applicable		8.70	Not Applicable	Not Applicable	Nil	
	Total			79.35				

## 8. whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial year

Yes      NO

--

If Yes, enter the number of Capital assets created / acquired

Furnish the details relating to such assets so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short Particulars of the Property or assets (including complete address and location of the property)	Pin code the property or assets	Date of Creation	Amount of CSR amount spent	Details of Entity/Authority/beneficiary of the registered owner		
1	2	3	4	5	6	7	8
					CSR Registration Number, if applicable	Name	Registered Address

(All the field should be captured as appearing in the revenue record, flat no, Municipal Office/ Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) Company. NA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
								CSR

				State.	District.			Name.	registration number.
1.	Donation to Foundation		Yes	Maharashtra		11.50	No	Ratansingh Motisingh Rathore Foundation	CSR00062775
2.	Thukur Motisingh B Charitable Trust		Yes	Maharashtra		23.27	No	Thukur Motisingh B Rathore	CSR00046334
3.	conservation of natural resources		No	JK		1	Yes	NA	NA
4.	Promoting Education		Yes	Maharashtra		1.36	Yes	NA	NA
5.	art and culture		Yes	Maharashtra		0.91	Yes	NA	NA
						38.04			

<p>Sd/- (Chief Executive Officer or Managing Director or Director).</p>	<p>Sd/- (Chairman CSR Committee).</p>	<p>Sd/- (person specified under clause (d) of sub-section (1) of section 380) whenever applicable</p>
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## Textual information (38)

### Disclosure of details of establishment of vigil mechanism [Text Block]

The Company has adopted a Vigil Mechanism/ Whistle Blower Policy for directors, employees, vendors/ consultants to report genuine concerns and has widely circulated/ displayed for the information of the concern. The Vigil Mechanism Policy of the Company is available on the website of the Company [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

### [700500] Disclosures - Signatories of financial statements

#### Details of directors signing financial statements [Table]

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	RATANSINGH	AJAYPALSINGH
Middle name of director	MOTISINGH	RATANSINGH
Last name of director	RATHORE	RATHORE
Designation of director	Managing Director	Whole Time Director
Director identification number of director	01774451	08803680
Date of signing of financial statements by director	29/10/2025	29/10/2025

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

	01/04/2024 to 31/03/2025
Name of company secretary	AVANI NIKHIL HARIKANTRA
Permanent account number of company secretary	AHDPT2257Q
Date of signing of financial statements by company secretary	29/10/2025
Name of chief financial officer	SURESHKUMAR DARGAJI JAIN
Permanent account number of chief financial officer	ADEPJ0777C
Date of signing of financial statements by chief financial officer	29/10/2025

**[700400] Disclosures - Auditors report****Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2024 to 31/03/2025</b>
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	Textual information (39) [See below]	
Disclosure in auditors report relating to inventories	Textual information (40) [See below]	
Disclosure in auditors report relating to loans	Textual information (41) [See below]	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (42) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (43) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (44) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (45) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (46) [See below]	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (47) [See below]
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (48) [See below]	
Disclosure in auditors report relating to managerial remuneration	Textual information (49) [See below]	
Disclosure in auditors report relating to Nidhi Company		a) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (50) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (51) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (52) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (53) [See below]

**Details regarding auditors [Table]**

..(1)

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

Auditors [Axis]	1
	<b>01/04/2024 to 31/03/2025</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	DGMS & Co.
Name of auditor signing report	H I R E N J A Y A N T I L A L M A R U
Firms registration number of audit firm	112187W
Membership number of auditor	115279
Address of auditors	15/16, B Wing Shree Siddhivinayak plaza, Andheri, West Mumbai-400053
Permanent account number of auditor or auditor's firm	XX-XX-XX-545M
SRN of form ADT-1	F21971379
Date of signing audit report by auditors	29/10/2025
Date of signing of balance sheet by auditors	29/10/2025

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (54) [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	Yes
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	The Company does not have an internal audit system, even though it is required under Section 138 of the Companies Act, 2013.

## Textual information (39)

### Disclosure in auditors report relating to fixed assets

(i) Property, Plant & Equipment and Intangible Assets:

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

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

c) Property, Plant and Equipment have been physically verified by the management at reasonable intervals; any material discrepancies were noticed on such verification and if so, the same have been properly dealt with in the books of account.

d) According to the information and explanation given to us the title deeds of all the immovable properties. (Other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

e) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

f) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

## Textual information (40)

### Disclosure in auditors report relating to inventories

(ii) Inventory and working capital:

a) The stock of inventory has been physically verified during the year by the Management at reasonable intervals, except stock lying with third parties. Confirmations of such stocks with third parties have been obtained by the Company in most of the cases. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company

## Textual information (41)

### Disclosure in auditors report relating to loans

a) 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 made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

1. The Company has provided loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year.

a. Based on audit procedure carried on by us and as per the information and explanation given to us, the company has not granted any loans to subsidiaries,

b. Based on audit procedure carried on by us and as per the information and explanation given to us, the company has granted loans to a party other than subsidiaries:

Particulars	Amount (Rs in Lakhs)
Aggregate Amount during the Years - Others	751.31
Balance outstanding as at balance sheet date - Others	2666.42

2. In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

3. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.

4. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

5. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

6. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(6) is not applicable.

## Textual information (42)

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

a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

## Textual information (43)

### **Disclosure in auditors report relating to deposits accepted**

a) The company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any relevant provisions of the 2013 act and the rules framed there under to the extent notified.

## Textual information (44)

### **Disclosure in auditors report relating to maintenance of cost records**

a) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

## Textual information (45)

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

a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, there is undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31.03.25 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute except following.

Name of Statute	Nature of Dues	Period	Amount (In lakhs)	Forum where the dispute is pending
Income Tax	Section 147	AY.2016-17	17.49	CPC
Income Tax	Section 147	AY.2016-17	81.80	CPC
Income Tax	Section 147	AY.2017-18	53.12	CPC
Income Tax	Section 147	AY.2017-18	7.03	CPC
Income Tax	Section 147	AY.2018-19	50.80	CPC
Income Tax	Section 147	AY.2018-19	0.11	CPC
Income Tax	Section 147	AY.2019-20	183.43	CPC

Income Tax	Section 147	AY.2019-20	35.17	CPC
Income Tax	Section 143(3)	AY.2021-22	757.40	CPC
Income Tax	Section 143(3)	AY.2022-23	11.44	CPC
Income Tax	Section 143(3)	AY.2022-23	5.04	CPC
Income Tax	Tax Deducted at Source	A.Y.2019-20	0.72	Traces
Income Tax	Tax Deducted at Source	A.Y.2020-21	0.33	Traces
Income Tax	Tax Deducted at Source	A.Y.2021-22	0.16	Traces
Income Tax	Tax Deducted at Source	A.Y.2023-24	0.50	Traces
Income Tax	Tax Deducted at Source	A.Y.2024-25	4.36	Traces
Income Tax	Tax Deducted at Source	A.Y.2025-26	22.37	Traces

## Textual information (46)

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

- a) Based on our audit procedures and according to the information and explanations given to us, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.
- d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
- f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

## Textual information (47)

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

- a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

## Textual information (48)

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

- a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

## Textual information (49)

### **Disclosure in auditors report relating to managerial remuneration**

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

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

## Textual information (50)

### **Disclosure in auditors report relating to transactions with related parties**

a) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

## Textual information (51)

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

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

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

## Textual information (52)

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

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

## Textual information (53)

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

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

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

## Textual information (54)

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

INDEPENDENT AUDITOR'S REPORT

TO MEMBERS OF

R & B INFRA PROJECT LIMITED

Report on the Indian Accounting Standards (Ind AS) Financial Statements

Opinion

We have audited the accompanying financial statements of R & B Infra Project Limited, which comprise the Balance Sheet as at 31st March, 2025, and the Statement of Profit and Loss (Including Other Comprehensive Income) and Cash Flow Statement and the statement of Changes in Equity for the period ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. (hereinafter referred to as the "standalone financial statements").

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, 2025, 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 in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 48 of the financial statements, which describes that the financial information relating to the joint ventures RGI RBIPL has not been included in the accompanying financial statements, as the data pertaining to these entities was not made available to the management and consequently not provided for audit. Accordingly, the financial statements do not include the assets, liabilities, income, and

expenses, if any, relating to these joint ventures

Our Opinion is not modified in respect of this matter as such Joint Venture is not material and not pervasive as per the size of the assets, liabilities, income, and expenses.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, are not applicable to the Company as it is an unlisted company.

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

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

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

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

When we read the other information included in the above reports, if we conclude that there is material misstatement therein, we are required to communicate the matter to those charged with governance and determine the actions under the applicable laws and regulations.

#### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the 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.

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

#### Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements, or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the 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 the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in "Annexure A", a statement on the matter specified in the paragraph 3 and 4 of the Order.
2. As required under provisions of section 143(3) of the Companies Act, 2013, we report that:
  - a. We have obtained all the information and explanations which to the best of our knowledge and belief where 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 appears from our examination of those books;
  - c. The Balance Sheet and Statement of Profit and Loss including Other Comprehensive Income Statement of Cash Flow and Statement of Changes of Equity dealt with this report are in agreement with the books of account;

d. In our opinion, the Balance Sheet and Statement of Profit and Loss comply with the Ind AS specified in section 133 of the Act, read with relevant rule issued thereunder.

e. On the basis of written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, 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 operating effectiveness of such controls, referred to our separate report in “Annexure B”.

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

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

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

(a) The Company has disclosed the impact of pending litigations as at 31 March 2025 on its financial position in its standalone financial statements - Refer Note (vii) of Annexure – A to the standalone financial statements

(b) The Company did not have any long-term and derivative contracts as at March 31, 2025.

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

(d) The management has;

(i) represented that, to the best of its knowledge and belief, 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 persons or entities, including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Company or

- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (“Ultimate Beneficiaries”) by or on behalf of the Funding Party or

- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (d) (i) and (d) (ii) contain any material mis-statement.

(e) The company has neither declared nor paid any dividend during the year under Section 123 of the Act.

(f) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable with effect from April 1, 2023 to the Company and its subsidiaries, which are companies incorporated in India, and accordingly, The Company has used accounting software ‘Tally Prime System’ for maintaining its books of account which has a feature of recording audit trail facility and the same has not been operated throughout the period for all transactions recorded in the software and the hence we are unable to comment on audit trail feature of the said software.

	FOR D G M S & Co.,
	Chartered Accountants

Place: Mumbai	
Date: 29/10/2025	
	Sd/-
	Hiren J. Maru
	Partner
	M. No. 115279
	FRN: 0112187W
	UDIN:25115279BMIQHF9189

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENT OF R & B INFRA PROJECT LIMITED FOR THE YEAR ENDED 31ST MARCH 2025

In terms of the information and explanations given to us and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state as under:

(i) Property, Plant & Equipment and Intangible Assets:

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

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

c) Property, Plant and Equipment have been physically verified by the management at reasonable intervals; any material discrepancies were noticed on such verification and if so, the same have been properly dealt with in the books of account.

d) According to the information and explanation given to us the title deeds of all the immovable properties. (Other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

e) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

f) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) Inventory and working capital:

a) The stock of inventory has been physically verified during the year by the Management at reasonable intervals, except stock lying with third parties. Confirmations of such stocks with third parties have been obtained by the Company in most of the cases. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company

(iii) Investments, any guarantee or security or advances or loans given:

a) 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 made any investments, provided guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year.

1. The Company has provided loans or advances in the nature of loans or stood guarantee or provided security to any other entity during the year.

a. Based on audit procedure carried on by us and as per the information and explanation given to us, the company has not granted any loans to subsidiaries,

b. Based on audit procedure carried on by us and as per the information and explanation given to us, the company has granted loans to a party other than subsidiaries:

Particulars	Amount (Rs in Lakhs)
Aggregate Amount during the Years - Others	751.31
Balance outstanding as at balance sheet date - Others	2666.42

2. In our opinion, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;

3. In respect of loans granted by the Company, the schedule of repayment of principal and payment of interest has been stipulated and the repayments of principal amounts and receipts of interest have generally been regular as per stipulation.

4. In respect of loans granted by the Company, there is no overdue amount remaining outstanding as at the balance sheet date.

5. No loan granted by the Company which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties.

6. The Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year. Hence, reporting under clause 3(iii)(6) is not applicable.

(iv) Loan to directors:

a) According to the information and explanations given to us and on the basis of our examination of the records, the Company has not given any loans, or provided any guarantee or security as specified under Section 185 of the Companies Act, 2013 and the Company has not provided any guarantee or security as specified under Section 186 of the Companies Act, 2013. Further, the Company has complied with the provisions of Section 186 of the Companies Act, 2013 in relation to loans given and investments made.

## (v) Deposits:

a) The company has not accepted any deposits from the public within the meaning of sections 73 to 76 or any relevant provisions of the 2013 act and the rules framed there under to the extent notified.

## (vi) Maintenance of Cost Records:

a) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Companies Act, 2013 for the products manufactured by it (and/ or services provided by it). Accordingly, clause 3(vi) of the Order is not applicable.

## (vii) Statutory Dues:

a) The company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, GST, Cess and any other statutory dues applicable to it. According to the information and explanations given to us, there is undisputed amounts payable in respect of income tax, sales tax, customs duty, excise duty and cess were in arrears, as at 31.03.25 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are dues of sales tax, income tax, custom duty, wealth tax, GST, excise duty and cess which have not been deposited on account of any dispute except following.

Name of Statue	Nature of Dues	Period	Amount (In lakhs)	Forum where the dispute is pending
Income Tax	Section 147	AY.2016-17	17.49	CPC
Income Tax	Section 147	AY.2016-17	81.80	CPC
Income Tax	Section 147	AY.2017-18	53.12	CPC

Income Tax	Section 147	AY.2017-18	7.03	CPC
Income Tax	Section 147	AY.2018-19	50.80	CPC
Income Tax	Section 147	AY.2018-19	0.11	CPC
Income Tax	Section 147	AY.2019-20	183.43	CPC
Income Tax	Section 147	AY.2019-20	35.17	CPC
Income Tax	Section 143(3)	AY.2021-22	757.40	CPC
Income Tax	Section 143(3)	AY.2022-23	11.44	CPC
Income Tax	Section 143(3)	AY.2022-23	5.04	CPC
Income Tax	Tax Deducted at Source	A.Y.2019-20	0.72	Traces
Income Tax	Tax Deducted at Source	A.Y.2020-21	0.33	Traces
Income Tax	Tax Deducted at Source	A.Y.2021-22	0.16	Traces

Income Tax	Tax Deducted at Source	A.Y.2023-24	0.50	Traces
Income Tax	Tax Deducted at Source	A.Y.2024-25	4.36	Traces
Income Tax	Tax Deducted at Source	A.Y.2025-26	22.37	Traces

(viii)

## Disclosure of Undisclosed Transactions:

a) There 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 surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) Loans or Other Borrowings:

a) Based on our audit procedures and according to the information and explanations given to us, The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

c) According to the information and explanations given to us, term loans were applied for the purpose for which the loans were obtained.

d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

f) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) Money Raised by IPOs, FPOs:

a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

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

(xi) Fraud:

a) During the course of our examination of the books and records of the company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

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

(xii) Nidhi Company:

a) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) Related Party Transactions:

a) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

(xiv) Internal Audit System:

a) The company does not have an internal audit system, even though it is required under Section 138 of the Companies Act, 2013.

b) Since the company does not have an internal audit system, the question of our considering the internal audit reports does not arise.

(xv) Non-cash Transactions:

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

(xvi) Registration under section 45-IA of RBI Act, 1934:

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

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

(xvii) Cash losses:

a) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of statutory auditors:

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

(xix) Material uncertainty on meeting liabilities:

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

(xx) Compliance of CSR:

a) 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.

	FOR D G M S & Co.,
	Chartered Accountants
Place: Mumbai	
Date: 29/10/2025	

	Sd/-
	Hiren J. Maru
	Partner
	M. No. 115279
	FRN: 0112187W
	UDIN:25115279BMIQHF9189

**ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT ON THE FINANCIAL STATEMENT OF R & B INFRA PROJECT LIMITED FOR THE YEAR ENDED 31ST MARCH 2025**

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

We have audited the internal financial controls over financial reporting of R & B Infra Project Limited ('the Company') as of 31st March, 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

**Opinion**

We have audited the internal financial control with reference to financial statement of R & B Infra Project Limited ("The Company") as of 31st March 2025 in conjunction with our audit of the financial statement of the company at and for the year ended on that date.

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, 2025, based on the criteria for internal financial control over financial reporting 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 ICAI.

Management’s Responsibility for Internal Financial Controls

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

#### Auditors' Responsibility

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

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

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

#### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

(1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

	FOR D G M S & Co.,
	Chartered Accountants
Place: Mumbai	
Date: 29/10/2025	
	Sd/-
	Hiren J. Maru
	Partner
	M. No. 115279
	FRN: 0112187W

UDIN:25115279BMIQHF9189

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

..(1)

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

<b>Signatories of secretarial audit report [Axis]</b>	<b>1</b>
	<b>01/04/2024 to 31/03/2025</b>
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial auditor signing report	Vallabh Mansukhlal Dhamecha
Membership number of secretarial auditor	50694
Certificate of practice number of secretarial auditor	19814
Address of secretarial auditors	B-203, Ratnam Flora, B/h. New District Court, Arihant Nagar, Ghanteshwar, Rajkot - 360006.
Permanent account number of secretarial auditor or secretarial auditors firm	AXAPD9617P
Date of signing secretarial audit report	29/10/2025

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (55) [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	Yes
Secretarial qualifications or observations or other remarks in secretarial audit report	Textual information (56) [See below]

## Textual information (55)

### **Disclosure in secretarial audit report explanatory [Text Block]**

Form No. MR-3 SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

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

To,

The Members,

R & B Infra Project Limited

(CIN: U45200MH2005PLC154006)

Regtrd. Add.: B-1 Neela Apartment,

S.V. Road, Opp. Mandpeshwar Ind Estate,

Borivali (W), Mumbai,

Maharashtra, India, 400092.

Dear Sir/Madam,

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by R & B Infra Project Limited (hereinafter called 'the company') having CIN: U45200MH2005PLC154006. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

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

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder; (to the extent applicable);
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; The provisions of FEMA and Rules there under are not applicable since there are no Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings by the Company during the period under review.;
- (v) Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') :- Not applicable as the Company is an unlisted public company during the audit period.
- (vi) Other laws as may be applicable specifically to the Company:

Based on the information provided by the Company, there are no specific laws applicable to the Company for the year under review except as follows :-

- Environment (Protection) Act, 1986
- Contract Labour (Regulation and Abolition) Act, 1970
- Employees' Provident Funds and Miscellaneous Provisions Act, 1952
- Employees' State Insurance Act, 1948
- Minimum Wages Act, 1948
- Payment of Wages Act, 1936

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

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

Based on the information provided by the Company, we report that, during the period under review the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

1. The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.
2. We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.
3. We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and 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.

Based on the representation made by the Company and its Officers, we herewith report that majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

Based on the representation made by the Company and its Officers explaining us in respect of internal systems and mechanism established by the Company which ensures compliances of other Acts, Laws and Regulations applicable to the Company, We report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules.

I further report that during the audit period there were no specific events or actions as following in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. having any bearing on the company's affairs viz.,

- i. Public/Right/Preferential issue of shares / debentures/sweat equity, etc.;
- ii. Redemption / buy-back of securities;
- iii. Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013;
- iv. Merger / amalgamation / reconstruction, etc.;
- v. Foreign technical collaborations;

	For, Vallabh Dhamecha & Associates
	(Firm Code No. S2018GJ562400)
	Sd/-
Date: 29/10/2025	Vallabh Dhamecha
Place: Rajkot	Proprietor
UDIN: U45200MH2005PLC154006	Mem. No.: A50694; C.P. No.: 19814
Peer Review Cert. No. 4171/2023	

Note: This report is to be read with the letter of even date which is annexed as Annexure – I which forms an integral part of this report.

Annexure – I

To,

The Members,

R & B Infra Project Limited

(CIN: U45200MH2005PLC154006)

Regtrd. Add.: B-1 Neela Apartment,

S.V. Road, Opp. Mandpeshwar Ind Estate,

Borivali (W), Mumbai,

Maharashtra, India, 400092.

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

	For, Vallabh Dhamecha & Associates
	(Firm Code No. S2018GJ562400)
	Sd/-
Date: 29/10/2025	Vallabh Dhamecha
Place: Rajkot	Proprietor
UDIN: U45200MH2005PLC154006	Mem. No.: A50694; C.P. No.: 19814
Peer Review Cert. No. 4171/2023	

## Textual information (56)

### Secretarial qualifications or observations or other remarks in secretarial audit report

b) The Company was required to appoint an Internal Auditor pursuant to Section 138 of the Companies Act, 2013, based on the thresholds met in the preceding financial year. However, no Internal Auditor was appointed during the financial year under review.

c) We noted that certain transactions entered by the Company during the year under review fall within the purview of Section 185 of the Companies Act, 2013. It has been observed that the aforesaid transactions were not fully in alignment with the provisions of the said section.

d) We observed that there were certain delays in filing of some of the e-forms with the Registrar of Companies during the year under review. The Company has subsequently filed the said forms along with additional fees, as applicable.

**[110000] Balance sheet**

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

	31/03/2025	31/03/2024	31/03/2023
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	(A) 1,259.9	1,318.23	1,606.89
Capital work-in-progress	361.34	0	
Investment property	199.26	195.89	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	343.07	551.35	
Trade receivables, non-current	541.99	507.59	
Loans, non-current	0	0	
Total non-current financial assets	885.06	1,058.94	
Other non-current assets	6,401.31	5,495.72	
Total non-current assets	9,106.87	8,068.78	
Current assets [Abstract]			
Inventories	9,233.65	4,829	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,580.25	2,893.37	
Cash and cash equivalents	2,047.15	1,502.77	
Loans, current	4,139.09	1,915.77	
Total current financial assets	7,766.49	6,311.91	
Other current assets	(B) 7,025.99	(C) 6,505.95	
Total current assets	24,026.13	17,646.86	
Total assets	33,133	25,715.64	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,475.055	1,475.055	1,475.055
Other equity	12,823.24	10,812.75	
Total equity attributable to owners of parent	14,298.3	12,287.81	
Non controlling interest	0	0	
Total equity	14,298.3	12,287.81	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	264.42	674.94	
Other non-current financial liabilities	4,143.37	3,062.19	
Total non-current financial liabilities	4,407.79	3,737.13	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	85.88	62.37	
Total non-current liabilities	4,493.67	3,799.5	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	5,219.76	5,315.43	
Trade payables, current	6,437.47	2,908.1	
Total current financial liabilities	11,657.23	8,223.53	
Other current liabilities	(D) 2,003.58	(E) 872.95	
Provisions, current	680.22	531.85	
Total current liabilities	14,341.03	9,628.33	
Total liabilities	18,834.7	13,427.83	
Total equity and liabilities	33,133	25,715.64	

**Footnotes**

(A)

Particulars	2024-25
Property, Plant and Equipment	1621.24
Less: Capital Work in Progress	-361.34

(B)

Particulars	2024-25
Other Current Assets	7026
Rounding off	-0.01

(C)

Particulars	2023-24
Other Current Assets	6505.96
Rounding off	-0.01

(D)

Particulars	2024-25
Other Current Liabilities	2003.57
Rounding off	0.01

(E)

Particulars	2023-24
Other Current Liabilities	872.96
Rounding off	-0.01

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51	[INR/shares] 14.39	[INR/shares] 11.51
Total basic earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51	[INR/shares] 14.39	[INR/shares] 11.51
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51	[INR/shares] 14.39	[INR/shares] 11.51
Total diluted earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51	[INR/shares] 14.39	[INR/shares] 11.51

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	31,549.79	24,872.21
Other income	611.13	246.01
Total income	32,160.92	25,118.22
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	5,477.08	4,586.97
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-4,404.65	1,359.12
Employee benefit expense	4,213.6	4,354
Finance costs	525.83	582.22
Depreciation, depletion and amortisation expense	374.1	393.14
Other expenses	(A) 23,207.09	(B) 11,633.17
Total expenses	29,393.05	22,908.62
Profit before exceptional items and tax	2,767.87	2,209.6
Total profit before tax	2,767.87	2,209.6
Tax expense [Abstract]		
Current tax	621.65	484.86
Deferred tax	23.51	27.1
Total tax expense	645.16	511.96
Total profit (loss) for period from continuing operations	2,122.71	1,697.64
Total profit (loss) for period	2,122.71	1,697.64
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	2,122.71	1,697.64
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	2,122.71	1,697.64
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51
Total basic earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51
Total diluted earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51

**Footnotes**

(A)

Particulars	2024-25
Other Expenses	23207.08
Rounding off	0.01

(B)

Particulars	2023-24
Other Expenses	11633.18
Rounding off	-0.01

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

..(1)

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,122.71	1,697.64		2,122.71
Total comprehensive income	2,122.71	1,697.64		2,122.71
Other changes in equity [Abstract]				
Other changes in equity, others	-112.22	0		-112.22
Total other changes in equity	-112.22	0		-112.22
Total increase (decrease) in equity	2,010.49	1,697.64		2,010.49
Other equity at end of period	12,823.24	10,812.75	9,115.11	12,823.24

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

..(2)

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	1,697.64		2,122.71	1,697.64
Total comprehensive income	1,697.64		2,122.71	1,697.64
Other changes in equity [Abstract]				
Other changes in equity, others	0		-112.22	0
Total other changes in equity	0		-112.22	0
Total increase (decrease) in equity	1,697.64		2,010.49	1,697.64
Other equity at end of period	10,812.75	9,115.11	12,823.24	10,812.75

## Statement of changes in equity [Table]

..(3)

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

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	9,115.11	1,820.73	1,820.73	1,820.73

## Statement of changes in equity [Table]

..(4)

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

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	2,122.71	1,697.64		2,122.71
Total comprehensive income	2,122.71	1,697.64		2,122.71
Other changes in equity [Abstract]				
Other changes in equity, others	-112.22	0		(A) -112.22
Total other changes in equity	-112.22	0		-112.22
Total increase (decrease) in equity	2,010.49	1,697.64		2,010.49
Other equity at end of period	11,002.51	8,992.02	7,294.38	11,002.51

(A)

Particulars	2024-25
Less- Previous year Share of Profit/(loss) of JV	-112.22

## Statement of changes in equity [Table]

..(5)

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

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	1,697.64	
Total comprehensive income	1,697.64	
Other changes in equity [Abstract]		
Other changes in equity, others	0	
Total other changes in equity	0	
Total increase (decrease) in equity	1,697.64	
Other equity at end of period	8,992.02	7,294.38

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of notes on changes in equity [TextBlock]	Textual information (57) [See below]

## Textual information (57)

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

	Statement of Change in Equity as at 31st March 2025		
A	Equity Share Capital:		
		No of shares	Amount In Rs.(Lakhs)
	Equity Shares of INR 10/- each, Issued, Subscribed and Fully Paid-up:		
	As at April 01, 2023	14,750,550	1,475
	Issued during the period		-
	As at March 31, 2024	14,750,550	1,475
	Issued during the period	-	-
	As at March 31, 2025	14,750,550	1,475

B	Other Equity:				
	Particulars	Securities Premium	Retained earnings	Items of Other Comprehensive Income	Total (In Rs. Lakhs)
	1As at March 31, 2023	1,821	7,294.38	-	9,115
	Add: Profit for the year	-	1,697.64	-	1,698

	Less Utilised for Bonus Issue	-	-		-
	Employee defined benefit obligation			-	-
	As at March 31, 2024	1,821	8,992	-	10,813
	Add: Profit for the year	-	2,123	-	2,123
		-		-	
	Less- Previous year Share of Profit/(loss) of JV	-	(112)	-	(112)
					-
	As at March 31, 2025	1,821	11,003	-	12,823

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	2,767.87	2,209.6	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-4,404.65	1,359.12	
Adjustments for decrease (increase) in trade receivables, current	1,278.72	-1,814.05	
Adjustments for decrease (increase) in other current assets	(A) -2,743.37	(B) -1,770.95	
Adjustments for other financial assets, current	-905.58	-629.05	
Adjustments for increase (decrease) in trade payables, current	3,529.38	-798.36	
Adjustments for increase (decrease) in other current liabilities	2,211.79	-277.16	
Adjustments for depreciation and amortisation expense	374.1	393.14	
Adjustments for provisions, current	143.88	89.15	
Adjustments for interest income	337.03	243.78	
Other adjustments for which cash effects are investing or financing cash flow	(C) 525.83	(D) 582.23	
Other adjustments to reconcile profit (loss)	4.5	3.58	
Total adjustments for reconcile profit (loss)	-322.43	-3,106.13	
Net cash flows from (used in) operations	2,445.44	-896.53	
Income taxes paid (refund)	621.65	484.86	
Net cash flows from (used in) operating activities	1,823.79	-1,381.39	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	35.39	0.5	
Purchase of property, plant and equipment	712.49	104.99	
Purchase of investment property	3.38	34.2	
Interest received	337.03	243.78	
Other inflows (outflows) of cash	96.06	-86.06	
Net cash flows from (used in) investing activities	-247.39	19.03	
Cash flows from used in financing activities [Abstract]			
Repayments of borrowings	(E) 506.19	(F) -306.26	
Interest paid	525.83	582.22	
Net cash flows from (used in) financing activities	-1,032.02	-275.96	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	544.38	-1,638.32	
Net increase (decrease) in cash and cash equivalents	544.38	-1,638.32	
Cash and cash equivalents cash flow statement at end of period	2,047.15	1,502.77	3,141.09

**Footnotes**

(A)

Particulars	2024-25
Other Current Assets (Excluding Advance Tax)	-520.04
Loans & Advances	-2223.33

(B)

Particulars	2023-24
Other Current Assets (Excluding Advance Tax)	39.42
Loans & Advances	-1810.37

(C)

Particulars	2024-25
Interest Expenses	525.83
Rounding off	0

(D)

Particulars	2023-24
Interest Expenses	582.22
Rounding off	0.01

(E)

Particulars	2024-25
Short term borrowing	95.67
Long term borrowing	410.52

(F)

Particulars	2023-24
Short term borrowing	242.87
Long term borrowing	-549.13

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

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (58) [See below]
Description of accounting policy for borrowing costs [TextBlock]	Textual information (59) [See below]
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (60) [See below]
Description of accounting policy for depreciation expense [TextBlock]	Textual information (61) [See below]
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (62) [See below]
Description of accounting policy for employee benefits [TextBlock]	Textual information (63) [See below]
Description of accounting policy for financial instruments [TextBlock]	Textual information (64) [See below]
Description of accounting policy for impairment of non-financial assets [TextBlock]	Textual information (65) [See below]
Description of accounting policy for income tax [TextBlock]	Textual information (66) [See below]
Description of accounting policy for leases [TextBlock]	Textual information (67) [See below]
Description of accounting policy for measuring inventories [TextBlock]	Textual information (68) [See below]
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (69) [See below]
Description of accounting policy for provisions [TextBlock]	Textual information (70) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (71) [See below]
Description of accounting policy for segment reporting [TextBlock]	Textual information (72) [See below]

## Textual information (58)

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

	Note :- 1. Significant Accounting Polices and Notes to Accounts forming part of financial Statement for year ended March 31, 2025.
	Nature of Operations
	Summary of the significant accounting policies
(a)	Basis of Preparation
	The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.
	The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts. <ul style="list-style-type: none"> <li>1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);</li> <li>2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);</li> <li>3. Defined Benefit Plan asset measured at fair value;</li> </ul> <p>The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.</p>
(b)	Use of estimates
	The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.

(c)	Current versus Non-Current classification
(d)	Property, plant and equipment (PP&E)
	Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
(e)	Impairment of non-financial assets
	At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.
(f)	Investments
	Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for dimunition is made ,if of permanent nature. None of the investments are classified as current investments. All other investments are property and covered in Investment property head.
(g)	Inventories
	Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it. The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.
(h)	Cash and cash equivalents
	Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i)	Provisions
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.</p>
(j)	Contingent Liabilities
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent liability is disclosed in the case of: -</p> <ul style="list-style-type: none"> <li>- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation</li> <li>- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.</li> </ul>
(k)	Financial assets & liabilities
	<p>(i) Financial assets The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.</p> <p>Initial recognition and measurement Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.</p>
	<p>Subsequent measurement After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at: i) fair value (either through other comprehensive income or through profit or loss) or, ii) amortized cost Measured at amortized cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.</p>

	<p>Measured at fair value through other comprehensive income (FVOCI):</p> <p>Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.</p>
	<p>Measured at fair value through profit or loss (FVTPL):</p> <p>A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.</p>
	<p>Impairment of financial assets:</p> <p>The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:</p>
	<p>A financial asset is de-recognized only when</p> <p>i) The Company has transferred the rights to receive cash flows from the financial asset or</p> <p>ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.</p> <p>Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.</p>
	<p>(ii) Financial liabilities</p> <p>Classification as debt or equity</p> <p>Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.</p> <p>Initial recognition and measurement</p> <p>Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.</p> <p>Subsequent measurement</p> <p>Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.</p> <p>De-recognition</p> <p>A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.</p>
	<p>Offsetting financial instruments:</p> <p>Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.</p>

	<p>The company has defined its financial assets and liabilities below.:</p> <p><b>Cash and Cash Equivalents</b> The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.</p> <p><b>Trade Payables</b> These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.</p> <p><b>Trade Receivables</b> These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.</p>
(l)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p><b>Sale of goods:</b> Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p><b>Profit/ (Loss) on derivatives :</b> Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p><b>Interest Income :</b> Interest is recognized on time proportion basis.</p> <p><b>Other income:</b> Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>
(m)	Depreciation and Amortisation
	<p>Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.</p> <p>The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting</p>

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

	Plant & Machinery 8 Years Office Equipment 5 Years Furniture & Fixture 10 Years
(n)	Leases
	Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.
(o)	Income taxes
	<p>The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.</p> <p>Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.</p> <p><b>Deferred Taxes</b></p> <p>Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.</p> <p>Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.</p> <p>Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.</p> <p>Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.</p> <p>Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.</p> <p>Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.</p>
(p)	Borrowing costs
	Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:</p> <p>B. Defined contribution Plan - Provident Fund of few employees at Branch office.</p> <p>Defined Contribution Plans</p> <p>Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>
(r)	Earnings per share
	<p>Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.</p> <p>In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.</p>
(s)	Statement of Cashflow:
	<p>Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.</p>
(t)	Segment Reporting Policies:
	<p>The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no seperate segments have been identified. so the company is not have segment reporting</p>

## Textual information (59)

### Description of accounting policy for borrowing costs [Text Block]

(p)	Borrowing costs
	Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

## Textual information (60)

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

(j)	Contingent Liabilities
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent liability is disclosed in the case of: -</p> <ul style="list-style-type: none"> <li>- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation</li> <li>- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.</li> </ul>

## Textual information (61)

**Description of accounting policy for depreciation expense [Text Block]**

(m)	Depreciation and Amortisation
	<p>Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.</p> <p>The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.</p> <p>Assets Amortization Period  Computers 3 Years  Vehicles 8 Years  Motors &amp; Heavy Vehicles 8 Years  Plant &amp; Machinery 8 Years  Office Equipment 5 Years  Furniture &amp; Fixture 10 Years</p>

## Textual information (62)

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

(h)	Cash and cash equivalents
	<p>Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.</p> <p>For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p>

## Textual information (63)

### Description of accounting policy for employee benefits [Text Block]

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:</p> <p>B. Defined contribution Plan - Provident Fund of few employees at Branch office.</p> <p><b>Defined Contribution Plans</b></p> <p>Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>

## Textual information (64)

## Description of accounting policy for financial instruments [Text Block]

(k)	Financial assets & liabilities
	<p>(i) Financial assets The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.</p> <p>Initial recognition and measurement Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.</p>
	<p>Subsequent measurement After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at: i) fair value (either through other comprehensive income or through profit or loss) or, ii) amortized cost Measured at amortized cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.</p>
	<p>Measured at fair value through other comprehensive income (FVOCI): Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.</p>
	<p>Measured at fair value through profit or loss (FVTPL): A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.</p>
	<p>Impairment of financial assets: The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:</p>

	<p>A financial asset is de-recognized only when</p> <ul style="list-style-type: none"> <li>i) The Company has transferred the rights to receive cash flows from the financial asset or</li> <li>ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.</li> </ul> <p>Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.</p>
	<p>(ii) Financial liabilities</p> <p><b>Classification as debt or equity</b>  Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.</p> <p><b>Initial recognition and measurement</b>  Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.</p> <p><b>Subsequent measurement</b>  Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.</p> <p><b>De-recognition</b>  A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.</p>
	<p><b>Offsetting financial instruments:</b>  Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.</p>
	<p>The company has defined its financial assets and liabilities below:.</p> <p><b>Cash and Cash Equivalents</b>  The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.</p> <p><b>Trade Payables</b>  These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.</p> <p><b>Trade Receivables</b>  These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.</p>

## Textual information (65)

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

(e)	Impairment of non-financial assets
	<p>At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.</p>

## Textual information (66)

### Description of accounting policy for income tax [Text Block]

(o)	Income taxes
	<p>The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.</p> <p>Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.</p> <p><b>Deferred Taxes</b></p> <p>Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.</p> <p>Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.</p> <p>Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.</p> <p>Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.</p> <p>Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.</p>

## Textual information (67)

### Description of accounting policy for leases [Text Block]

(n)	Leases
	<p>Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.</p>

## Textual information (68)

### Description of accounting policy for measuring inventories [Text Block]

(g)	Inventories
	<p>Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it. The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.</p>

## Textual information (69)

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

(d)	Property, plant and equipment (PP&E)
	<p>Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.</p>

## Textual information (70)

### Description of accounting policy for provisions [Text Block]

(i)	Provisions
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses.</p> <p>Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.</p>

## Textual information (71)

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

(i)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p>Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p>Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p>Interest Income : Interest is recognized on time proportion basis.</p> <p>Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>

## Textual information (72)

**Description of accounting policy for segment reporting [Text Block]**

(t)	Segment Reporting Policies:
	The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no seperate segments have been identified. so the company is not have segment reporting

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (73) [See below]	Textual information (74) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	Not Applicable	
Description of nature of necessary adjustments to provide comparative information	Not Applicable	
Disclosure of significant accounting policies [TextBlock]	Textual information (75) [See below]	

## Textual information (73)

### Statement of Ind AS compliance [Text Block]

	Note :- 1. Significant Accounting Polices and Notes to Accounts forming part of financial Statement for year ended March 31, 2025.
	Nature of Operations
	Summary of the significant accounting policies
(a)	Basis of Preparation
	The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.
	<p>The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.</p> <ol style="list-style-type: none"> <li>1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);</li> <li>2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);</li> <li>3. Defined Benefit Plan asset measured at fair value;</li> </ol> <p>The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.</p>
(b)	Use of estimates
	<p>The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates.</p> <p>Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.</p> <p>This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.</p>

(c)	Current versus Non-Current classification
(d)	Property, plant and equipment (PP&E)
	Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
(e)	Impairment of non-financial assets
	At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.
(f)	Investments
	Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for dimunition is made ,if of permanent nature. None of the investments are classified as current investments. All other investments are property and covered in Investment property head.
(g)	Inventories
	Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it. The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.
(h)	Cash and cash equivalents
	Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i)	Provisions
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.</p>
(j)	Contingent Liabilities
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent liability is disclosed in the case of: -</p> <ul style="list-style-type: none"> <li>- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation</li> <li>- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.</li> </ul>
(k)	Financial assets & liabilities
	<p>(i) Financial assets The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.</p> <p>Initial recognition and measurement Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.</p>
	<p>Subsequent measurement After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at: i) fair value (either through other comprehensive income or through profit or loss) or, ii) amortized cost Measured at amortized cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.</p>

	<p>Measured at fair value through other comprehensive income (FVOCI):</p> <p>Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.</p>
	<p>Measured at fair value through profit or loss (FVTPL):</p> <p>A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.</p>
	<p>Impairment of financial assets:</p> <p>The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:</p>
	<p>A financial asset is de-recognized only when</p> <p>i) The Company has transferred the rights to receive cash flows from the financial asset or</p> <p>ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.</p> <p>Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.</p>
	<p>(ii) Financial liabilities</p> <p>Classification as debt or equity</p> <p>Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.</p> <p>Initial recognition and measurement</p> <p>Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.</p> <p>Subsequent measurement</p> <p>Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.</p> <p>De-recognition</p> <p>A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.</p>
	<p>Offsetting financial instruments:</p> <p>Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.</p>

	<p>The company has defined its financial assets and liabilities below.:</p> <p><b>Cash and Cash Equivalents</b> The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.</p> <p><b>Trade Payables</b> These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.</p> <p><b>Trade Receivables</b> These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.</p>
(l)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p><b>Sale of goods:</b> Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p><b>Profit/ (Loss) on derivatives :</b> Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p><b>Interest Income :</b> Interest is recognized on time proportion basis.</p> <p><b>Other income:</b> Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>
(m)	Depreciation and Amortisation
	<p>Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.</p> <p>The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting</p>

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

	Plant & Machinery 8 Years Office Equipment 5 Years Furniture & Fixture 10 Years
(n)	Leases
	Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.
(o)	Income taxes
	<p>The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.</p> <p>Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.</p> <p><b>Deferred Taxes</b></p> <p>Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.</p> <p>Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.</p> <p>Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.</p> <p>Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.</p> <p>Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.</p> <p>Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.</p>
(p)	Borrowing costs
	Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:  B. Defined contribution Plan - Provident Fund of few employees at Branch office.  <b>Defined Contribution Plans</b>  Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>
(r)	Earnings per share
	<p>Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.  In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.</p>
(s)	Statement of Cashflow:
	<p>Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.</p>
(t)	Segment Reporting Policies:
	<p>The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no seperate segments have been identified. so the company is not have segment reporting</p>

## Textual information (74)

## Statement of Ind AS compliance [Text Block]

	Note :- 1. Significant Accounting Policies and Notes to Accounts forming part of financial Statement for year ended March 31, 2025.
	Nature of Operations
	Summary of the significant accounting policies
(a)	Basis of Preparation
	The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.
	<p>The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.</p> <ol style="list-style-type: none"> <li>1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);</li> <li>2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);</li> <li>3. Defined Benefit Plan asset measured at fair value;</li> </ol> <p>The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.</p>
(b)	Use of estimates
	<p>The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates.</p> <p>Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.</p> <p>This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.</p>

(c)	Current versus Non-Current classification
(d)	Property, plant and equipment (PP&E)
	Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
(e)	Impairment of non-financial assets
	At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.
(f)	Investments
	Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for dimunition is made ,if of permanent nature. None of the investments are classified as current investments. All other investments are property and covered in Investment property head.
(g)	Inventories
	Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it. The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.
(h)	Cash and cash equivalents
	Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i)	Provisions
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.</p>
(j)	Contingent Liabilities
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent liability is disclosed in the case of: -</p> <ul style="list-style-type: none"> <li>- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation</li> <li>- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.</li> </ul>
(k)	Financial assets & liabilities
	<p>(i) Financial assets The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.</p> <p>Initial recognition and measurement Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.</p>
	<p>Subsequent measurement After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at: i) fair value (either through other comprehensive income or through profit or loss) or, ii) amortized cost Measured at amortized cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.</p>

	<p>Measured at fair value through other comprehensive income (FVOCI):</p> <p>Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.</p>
	<p>Measured at fair value through profit or loss (FVTPL):</p> <p>A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.</p>
	<p>Impairment of financial assets:</p> <p>The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:</p>
	<p>A financial asset is de-recognized only when</p> <p>i) The Company has transferred the rights to receive cash flows from the financial asset or</p> <p>ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.</p> <p>Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.</p>
	<p>(ii) Financial liabilities</p> <p>Classification as debt or equity</p> <p>Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.</p> <p>Initial recognition and measurement</p> <p>Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.</p> <p>Subsequent measurement</p> <p>Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.</p> <p>De-recognition</p> <p>A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.</p>
	<p>Offsetting financial instruments:</p> <p>Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.</p>

	<p>The company has defined its financial assets and liabilities below.:</p> <p><b>Cash and Cash Equivalents</b> The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.</p> <p><b>Trade Payables</b> These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.</p> <p><b>Trade Receivables</b> These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.</p>
(l)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p><b>Sale of goods:</b> Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p><b>Profit/ (Loss) on derivatives :</b> Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p><b>Interest Income :</b> Interest is recognized on time proportion basis.</p> <p><b>Other income:</b> Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>
(m)	Depreciation and Amortisation
	<p>Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.</p> <p>The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting</p>

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

	Plant & Machinery 8 Years Office Equipment 5 Years Furniture & Fixture 10 Years
(n)	Leases
	Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.
(o)	Income taxes
	<p>The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.</p> <p>Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.</p> <p><b>Deferred Taxes</b></p> <p>Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.</p> <p>Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.</p> <p>Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.</p> <p>Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.</p> <p>Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.</p> <p>Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.</p>
(p)	Borrowing costs
	Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:  B. Defined contribution Plan - Provident Fund of few employees at Branch office.  <b>Defined Contribution Plans</b>  Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>
(r)	Earnings per share
	<p>Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.  In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.</p>
(s)	Statement of Cashflow:
	<p>Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.</p>
(t)	Segment Reporting Policies:
	<p>The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no seperate segments have been identified. so the company is not have segment reporting</p>

## Textual information (75)

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

	<p>Note :- 1. Significant Accounting Polices and Notes to Accounts forming part of financial Statement for year ended March 31, 2025.</p>
	Nature of Operations
	Summary of the significant accounting policies
(a)	Basis of Preparation
	<p>The Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended. The Company has complied with the roadmap notified by the The Ministry of "Corporate Affairs" (MCA) to implement Ind AS.</p>
	<p>The Financial Statement have been prepared under historical cost convention basis except the following assets and liabilities which have been measured at fair value or revalued amounts.</p> <ol style="list-style-type: none"> <li>1. Certain Financial instruments measured at fair value through other comprehensive income (FVTOCI);</li> <li>2. Certain Financial instruments measured at fair value through Profit and Loss (FVTPL);</li> <li>3. Defined Benefit Plan asset measured at fair value;</li> </ol> <p>The functional and presentation currency of the company is Indian rupees. This financial statement is presented in Indian rupees. Due to rounding off, the numbers presented throughout the document may not add up precisely to the totals and percentages may not precisely reflect the absolute figures.</p>
(b)	Use of estimates
	<p>The presentation of the financial statements are in conformity with the Ind AS which requires the management to make estimates, judgments and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and disclosure of contingent liabilities. Such estimates and assumptions are based on management's evaluation of relevant facts and circumstances as on the date of financial statements. The actual outcome may differ from these estimates.</p> <p>Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.</p> <p>This note provides an overview of the areas that involved a higher degree of judgment or complexity, and of items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgments is included in relevant notes together with information about the basis of calculation for each affected line item in the Financial Statements.</p>

(c)	Current versus Non-Current classification
(d)	Property, plant and equipment (PP&E)
	Items of Property, Plant and Equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.
(e)	Impairment of non-financial assets
	At each reporting date, the Company assesses whether there is any indication based on internal /external factors, that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount and the reduction is treated as an impairment loss and is recognised in the statement of profit and loss. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment loss is reversed if the asset's or cash-generating unit's recoverable amount exceeds its carrying amount.
(f)	Investments
	Investments in firm and other investments of long term nature are of Shares and Debentures are carried at cost in the financial statements. Provision for dimunition is made ,if of permanent nature. None of the investments are classified as current investments. All other investments are property and covered in Investment property head.
(g)	Inventories
	Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it. The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.
(h)	Cash and cash equivalents
	Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents. For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i)	Provisions
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. The expense relating to a provision is presented in the Statement of Profit and Loss net of any reimbursement. Provisions are not recognized for future operating losses. Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.</p>
(j)	Contingent Liabilities
	<p>Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.</p> <p>Contingent liability is disclosed in the case of: -</p> <ul style="list-style-type: none"> <li>- a present obligation arising from past events, when it is not probable that an outflow of resources will be required to settle the obligation</li> <li>- a present obligation arising from past events, when no reliable estimate is possible - a possible obligation arising from past events, unless the probability of outflow of resources is remote.</li> </ul>
(k)	Financial assets & liabilities
	<p>(i) Financial assets The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income.</p> <p>Initial recognition and measurement Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in the Statement of Profit and Loss.</p>
	<p>Subsequent measurement After initial recognition, financial assets (other than investments in subsidiaries and joint ventures) are measured either at: i) fair value (either through other comprehensive income or through profit or loss) or, ii) amortized cost Measured at amortized cost: Financial assets that are held within a business model whose objective is to hold financial assets in order to collect contractual cash flows that are solely payments of principal and interest, are subsequently measured at amortized cost using the effective interest rate ('EIR') method less impairment, if any, the amortization of EIR and loss arising from impairment, if any is recognized in the Statement of Profit and Loss.</p>

	<p>Measured at fair value through other comprehensive income (FVOCI):</p> <p>Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI) net of taxes. Interest income measured using the EIR method and impairment losses, if any are recognized in Profit and Loss. Gains or Losses on De-recognition In case of investment in equity instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to retained earnings. In case of Investments in debt instruments classified as the FVOCI, the gains or losses on de-recognition are reclassified to statement of Profit and Loss.</p>
	<p>Measured at fair value through profit or loss (FVTPL):</p> <p>A financial asset not classified as either amortized cost or FVOCI, is classified as FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognized as 'other income' in the Statement of Profit and Loss. The Company measures all its investments in equity (other than investments in subsidiaries and joint ventures) and mutual funds at FVTPL. Changes in the fair value of financial assets measured at fair value through profit or loss are recognized in Profit and Loss. Impairment losses (and reversal of impairment losses) on equity investments measured at FVTPL are recognised in Profit and Loss.</p>
	<p>Impairment of financial assets:</p> <p>The Company assesses on a forward looking basis the expected credit losses associated with its financial assets carried at amortized cost, FVTPL and FVOCI and debt instruments. The impairment methodology applied depends on whether there has been a significant increase in credit risk. For trade receivable only, the Company applies the simplified approach permitted by Ind AS - 109 Financial Instruments, De-recognition:</p>
	<p>A financial asset is de-recognized only when</p> <p>i) The Company has transferred the rights to receive cash flows from the financial asset or</p> <p>ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.</p> <p>Where the entity has transferred an asset, the Company evaluates whether it has transferred substantially all risks and rewards of ownership of the financial asset. In such cases, the financial asset is de-recognized. Where the entity has not transferred substantially all risks and rewards of ownership of the financial asset, the financial asset is not de-recognized. Where the entity has neither transferred a financial asset nor retains substantially all risks and rewards of ownership of the financial asset, the financial asset is de-recognized if the Company has not retained control of the financial asset. Where the Company retains control of the financial asset, the asset is continued to be recognized to the extent of continuing involvement in the financial asset.</p>
	<p>(ii) Financial liabilities</p> <p>Classification as debt or equity</p> <p>Financial liabilities and equity instruments issued by the Company are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.</p> <p>Initial recognition and measurement</p> <p>Financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value.</p> <p>Subsequent measurement</p> <p>Financial liabilities other than those measured at fair value through profit and loss are subsequently measured at amortized cost using the effective interest rate method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognized in Profit and Loss.</p> <p>De-recognition</p> <p>A financial liability is derecognized when the obligation specified in the contract is discharged, cancelled or expires.</p>
	<p>Offsetting financial instruments:</p> <p>Financial assets and liabilities are offset and the net amount is reported in the Balance Sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.</p>

	<p>The company has defined its financial assets and liabilities below.:</p> <p><b>Cash and Cash Equivalents</b> The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash Equivalents consist of balances with banks which are unrestricted for withdrawal and usage.</p> <p><b>Trade Payables</b> These amounts represent liability for goods and services provided to the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid either within 30 days of recognition or as per terms of trade. Trade and other payables are presented as current liabilities unless payment is not due within 12 months after the reporting period.</p> <p><b>Trade Receivables</b> These amounts represent receivables for goods and services provided by the Company prior to the end of financial year which are unpaid. The amounts are unsecured and are usually received within 30 days of recognition or as per terms of trade. Trade and other receivables are presented as current assets unless payment is not due within 12 months after the reporting period.</p>
(l)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p><b>Sale of goods:</b> Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p><b>Profit/ (Loss) on derivatives :</b> Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p><b>Interest Income :</b> Interest is recognized on time proportion basis.</p> <p><b>Other income:</b> Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>
(m)	Depreciation and Amortisation
	<p>Depreciation is calculated to systematically allocate the cost of Property, Plant and Equipment net of the estimated residual values over the estimated useful life. Depreciation is computed using Straight Line Method (SLM) over the useful lives of the assets as specified in Schedule II to the Companies Act, 2013.</p> <p>The residual values are not more than 5% of the original cost of the item of Property, Plant and Equipment. The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting</p>

period.

Assets Amortization Period

Computers 3 Years

Vehicles 8 Years

Motors & Heavy Vehicles 8 Years

	Plant & Machinery 8 Years Office Equipment 5 Years Furniture & Fixture 10 Years
(n)	Leases
	Ind AS 116 sets out the principles for the recognition, measurement and disclosure of leases for both lessees and lessors. A lessee recognises right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. There is no lease contract of the co. as need to comply with.
(o)	Income taxes
	<p>The income tax expense is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in Deferred Tax Assets and Liabilities attributable to temporary difference. The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period i.e. as per the provisions of the Income Tax Act, 1961, as amended from time to time. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.</p> <p>Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on the rates and tax laws enacted or substantively enacted, at the reporting date in the country where the Company operates and generates taxable income.</p> <p><b>Deferred Taxes</b></p> <p>Deferred tax is provided in full on temporary difference arising between the tax bases of the assets and liabilities and their carrying amounts in standalone financial statements. Deferred tax amounts of income taxes recoverable in future periods in respect of deductible temporary differences.</p> <p>Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realized or the deferred income tax liability is settled.</p> <p>Deferred Tax Assets are recognized for all deductible temporary differences and unused tax losses only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.</p> <p>Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss.</p> <p>Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.</p> <p>Deferred Tax Assets and Liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current and Deferred Tax is recognized in the Statement of Profit and Loss, The carrying amount of Deferred Tax Assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the Deferred Tax Asset to be utilized. Unrecognized Deferred Tax Assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.</p>
(p)	Borrowing costs
	Borrowing costs directly attributable to the acquisition, construction or production of qualifying asset are capitalised during the period of time that is necessary to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed in the period in which they are incurred and reported in finance costs.

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:  B. Defined contribution Plan - Provident Fund of few employees at Branch office.  Defined Contribution Plans  Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>
(r)	Earnings per share
	<p>Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.  In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.</p>
(s)	Statement of Cashflow:
	<p>Cash Flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing Cash Flows. The cash flows from operating, investing and financing activities of the Company are segregated.</p>
(t)	Segment Reporting Policies:
	<p>The Company is operating in development of infrastructure facilities on Engineering Procurement and Construction basis (EPC) and undertakes contract from various Government and other parties .There is no seperate segments have been identified. so the company is not have segment reporting</p>

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

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

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

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Plant and equipment [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount			No	No

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

..(2)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight Line Method (SLM)	Straight Line Method (SLM)
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	8 years	8 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(3)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight Line Method (SLM)	Straight Line Method (SLM)
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	10 Years	10 Years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(5)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Office equipment [Member]	
	Owned assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method (SLM)	Straight Line Method (SLM)	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	8 years	8 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(6)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method (SLM)	Straight Line Method (SLM)	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	5 years	5 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(7)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		Other property, plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Straight Line Method (SLM)	Straight Line Method (SLM)	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	3 years	3 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight Line Method (SLM)	Straight Line Method (SLM)
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	As per schedule II of the Companies Act, 2013	As per schedule II of the Companies Act, 2013
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	351.14	105		351.14
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-374.09	-393.16		
Total Depreciation property plant and equipment	-374.09	-393.16		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	35.38	0.5		35.38
Total disposals and retirements, property, plant and equipment	35.38	0.5		35.38
Total increase (decrease) in property, plant and equipment	-58.33	-288.66		315.76
Property, plant and equipment at end of period	(A) 1,259.9	1,318.23	1,606.89	4,190.85

## Footnotes

(A)

Particulars	2024-25
Property, Plant and Equipment	1621.24
Less: Capital Work in Progress	-361.34

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

..(2)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	105			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			374.09	393.16
Total Depreciation property plant and equipment			374.09	393.16
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.5		0	0
Total disposals and retirements, property, plant and equipment	0.5		0	0
Total increase (decrease) in property, plant and equipment	104.5		374.09	393.16
Property, plant and equipment at end of period	3,875.09	3,770.59	2,930.95	2,556.86

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

..(3)

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Plant and equipment [Member]		
		Owned and leased assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	88.44	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-79.51	-90.85	
Total Depreciation property plant and equipment		-79.51	-90.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12.6	0	
Total disposals and retirements, property, plant and equipment		12.6	0	
Total increase (decrease) in property, plant and equipment		-92.11	-2.41	
Property, plant and equipment at end of period	2,163.7	255.79	347.9	350.31

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

..(4)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	
Carrying amount accumulated depreciation and gross carrying amount [Axis]				01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	88.44		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				79.51
Total Depreciation property plant and equipment				79.51
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.6	0		0
Total disposals and retirements, property, plant and equipment	12.6	0		0
Total increase (decrease) in property, plant and equipment	-12.6	88.44		79.51
Property, plant and equipment at end of period	995.94	1,008.54	920.1	740.15

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

..(5)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	88.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	90.85		-79.51	-90.85
Total Depreciation property plant and equipment	90.85		-79.51	-90.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		12.6	0
Total disposals and retirements, property, plant and equipment	0		12.6	0
Total increase (decrease) in property, plant and equipment	90.85		-92.11	-2.41
Property, plant and equipment at end of period	660.64	569.79	255.79	347.9

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

..(6)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Carrying amount [Member]	Gross carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	88.44	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		12.6	0	
Total disposals and retirements, property, plant and equipment		12.6	0	
Total increase (decrease) in property, plant and equipment		-12.6	88.44	
Property, plant and equipment at end of period	350.31	995.94	1,008.54	920.1

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

..(7)

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

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	79.51	90.85		-79.51
Total Depreciation property plant and equipment	79.51	90.85		-79.51
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		12.6
Total disposals and retirements, property, plant and equipment	0	0		12.6
Total increase (decrease) in property, plant and equipment	79.51	90.85		-92.11
Property, plant and equipment at end of period	740.15	660.64	569.79	255.79

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

..(8)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	88.44		0	88.44
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-90.85			
Total Depreciation property plant and equipment	-90.85			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		12.6	0
Total disposals and retirements, property, plant and equipment	0		12.6	0
Total increase (decrease) in property, plant and equipment	-2.41		-12.6	88.44
Property, plant and equipment at end of period	347.9	350.31	995.94	1,008.54

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

..(9)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		79.51	90.85	
Total Depreciation property plant and equipment		79.51	90.85	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		79.51	90.85	
Property, plant and equipment at end of period	920.1	740.15	660.64	569.79

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

..(10)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	88.44		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-79.51	-90.85		
Total Depreciation property plant and equipment	-79.51	-90.85		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	12.6	0		12.6
Total disposals and retirements, property, plant and equipment	12.6	0		12.6
Total increase (decrease) in property, plant and equipment	-92.11	-2.41		-12.6
Property, plant and equipment at end of period	255.79	347.9	350.31	995.94

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

..(11)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	88.44			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			79.51	90.85
Total Depreciation property plant and equipment			79.51	90.85
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	88.44		79.51	90.85
Property, plant and equipment at end of period	1,008.54	920.1	740.15	660.64

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

..(12)

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

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Furniture and fixtures [Member]		
		Owned and leased assets [Member]		
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.53	-0.51	
Total Depreciation property plant and equipment		-0.53	-0.51	
Total increase (decrease) in property, plant and equipment		-0.53	-0.51	
Property, plant and equipment at end of period	569.79	3.98	4.51	5.02

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

..(13)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.53
Total Depreciation property plant and equipment				0.53
Total increase (decrease) in property, plant and equipment	0	0		0.53
Property, plant and equipment at end of period	29.11	29.11	29.11	25.13

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

..(14)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.51		-0.53	-0.51
Total Depreciation property plant and equipment	0.51		-0.53	-0.51
Total increase (decrease) in property, plant and equipment	0.51		-0.53	-0.51
Property, plant and equipment at end of period	24.6	24.09	3.98	4.51

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

..(15)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	5.02	29.11	29.11	29.11

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

..(16)

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			Vehicles [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				346.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0.53	0.51		-281.45
Total Depreciation property plant and equipment	0.53	0.51		-281.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment				22.78
Total disposals and retirements, property, plant and equipment				22.78
Total increase (decrease) in property, plant and equipment	0.53	0.51		41.8
Property, plant and equipment at end of period	25.13	24.6	24.09	978.22

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

..(17)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.29		346.03	13.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-289.07			
Total Depreciation property plant and equipment	-289.07			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.5		22.78	0.5
Total disposals and retirements, property, plant and equipment	0.5		22.78	0.5
Total increase (decrease) in property, plant and equipment	-276.28		323.25	12.79
Property, plant and equipment at end of period	936.42	1,212.7	3,038.86	2,715.61

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

..(18)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	31/03/2023		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		281.45	289.07	
Total Depreciation property plant and equipment		281.45	289.07	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		281.45	289.07	
Property, plant and equipment at end of period	2,702.82	2,060.64	1,779.19	1,490.12

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

..(19)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	346.03	13.29		346.03
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-281.45	-289.07		
Total Depreciation property plant and equipment	-281.45	-289.07		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	22.78	0.5		22.78
Total disposals and retirements, property, plant and equipment	22.78	0.5		22.78
Total increase (decrease) in property, plant and equipment	41.8	-276.28		323.25
Property, plant and equipment at end of period	978.22	936.42	1,212.7	3,038.86

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

..(20)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	13.29			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			281.45	289.07
Total Depreciation property plant and equipment			281.45	289.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0.5		0	0
Total disposals and retirements, property, plant and equipment	0.5		0	0
Total increase (decrease) in property, plant and equipment	12.79		281.45	289.07
Property, plant and equipment at end of period	2,715.61	2,702.82	2,060.64	1,779.19

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

..(21)

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

Classes of property, plant and equipment [Axis]	Vehicles [Member]	Motor vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		346.03	13.29	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-281.45	-289.07	
Total Depreciation property plant and equipment		-281.45	-289.07	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		22.78	0.5	
Total disposals and retirements, property, plant and equipment		22.78	0.5	
Total increase (decrease) in property, plant and equipment		41.8	-276.28	
Property, plant and equipment at end of period	1,490.12	978.22	936.42	1,212.7

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

..(22)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	346.03	13.29		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				281.45
Total Depreciation property plant and equipment				281.45
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	22.78	0.5		0
Total disposals and retirements, property, plant and equipment	22.78	0.5		0
Total increase (decrease) in property, plant and equipment	323.25	12.79		281.45
Property, plant and equipment at end of period	3,038.86	2,715.61	2,702.82	2,060.64

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

..(23)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			346.03	13.29
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	289.07		-281.45	-289.07
Total Depreciation property plant and equipment	289.07		-281.45	-289.07
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		22.78	0.5
Total disposals and retirements, property, plant and equipment	0		22.78	0.5
Total increase (decrease) in property, plant and equipment	289.07		41.8	-276.28
Property, plant and equipment at end of period	1,779.19	1,490.12	978.22	936.42

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

..(24)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
			Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		(A) 346.03	13.29	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		22.78	0.5	
Total disposals and retirements, property, plant and equipment		22.78	0.5	
Total increase (decrease) in property, plant and equipment		323.25	12.79	
Property, plant and equipment at end of period	1,212.7	3,038.86	2,715.61	2,702.82

(A)

Particulars	2024-25
Addition	346.05
Rounding off	-0.02

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

..(25)

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

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				4.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	281.45	289.07		-5.99
Total Depreciation property plant and equipment	281.45	289.07		-5.99
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	281.45	289.07		-1.14
Property, plant and equipment at end of period	2,060.64	1,779.19	1,490.12	15.92

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

..(26)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.11		4.85	2.11
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.75			
Total Depreciation property plant and equipment	-4.75			
Total increase (decrease) in property, plant and equipment	-2.64		4.85	2.11
Property, plant and equipment at end of period	17.06	19.7	60.08	55.23

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

..(27)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		5.99	4.75	
Total Depreciation property plant and equipment		5.99	4.75	
Total increase (decrease) in property, plant and equipment		5.99	4.75	
Property, plant and equipment at end of period	53.12	44.16	38.17	33.42

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

..(28)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	4.85	2.11		4.85
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-5.99	-4.75		
Total Depreciation property plant and equipment	-5.99	-4.75		
Total increase (decrease) in property, plant and equipment	-1.14	-2.64		4.85
Property, plant and equipment at end of period	15.92	17.06	19.7	60.08

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

..(29)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	2.11			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			5.99	4.75
Total Depreciation property plant and equipment			5.99	4.75
Total increase (decrease) in property, plant and equipment	2.11		5.99	4.75
Property, plant and equipment at end of period	55.23	53.12	44.16	38.17

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

..(30)

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

Classes of property, plant and equipment [Axis]	Office equipment [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.26	1.16	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.67	-3.16	
Total Depreciation property plant and equipment		-5.67	-3.16	
Total increase (decrease) in property, plant and equipment		-5.41	-2	
Property, plant and equipment at end of period	33.42	4.11	9.52	11.52

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

..(31)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0.26	1.16		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.67
Total Depreciation property plant and equipment				5.67
Total increase (decrease) in property, plant and equipment	0.26	1.16		5.67
Property, plant and equipment at end of period	45.7	45.44	44.28	41.59

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

..(32)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0.26	1.16
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	3.16		-5.67	-3.16
Total Depreciation property plant and equipment	3.16		-5.67	-3.16
Total increase (decrease) in property, plant and equipment	3.16		-5.41	-2
Property, plant and equipment at end of period	35.92	32.76	4.11	9.52

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

..(33)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0.26	1.16	
Total increase (decrease) in property, plant and equipment		0.26	1.16	
Property, plant and equipment at end of period	11.52	45.7	45.44	44.28

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

..(34)

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			Other property, plant and equipment [Member]
	Owned assets [Member]			Owned and leased assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5.67	3.16		-0.94
Total Depreciation property plant and equipment	5.67	3.16		-0.94
Total increase (decrease) in property, plant and equipment	5.67	3.16		-0.94
Property, plant and equipment at end of period	41.59	35.92	32.76	1.88

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

..(35)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-4.82			
Total Depreciation property plant and equipment	-4.82			
Total increase (decrease) in property, plant and equipment	-4.82		0	0
Property, plant and equipment at end of period	2.82	7.64	21.16	21.16

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

..(36)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
		01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0.94	4.82	
Total Depreciation property plant and equipment		0.94	4.82	
Total increase (decrease) in property, plant and equipment		0.94	4.82	
Property, plant and equipment at end of period	21.16	19.28	18.34	13.52

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

..(37)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-0.94	-4.82		
Total Depreciation property plant and equipment	-0.94	-4.82		
Total increase (decrease) in property, plant and equipment	-0.94	-4.82		0
Property, plant and equipment at end of period	1.88	2.82	7.64	21.16

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

..(38)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			0.94	4.82
Total Depreciation property plant and equipment			0.94	4.82
Total increase (decrease) in property, plant and equipment	0		0.94	4.82
Property, plant and equipment at end of period	21.16	21.16	19.28	18.34

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

..(39)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment [Member]	Other property, plant and equipment, others [Member]		
	Owned assets [Member]	Owned and leased assets [Member]		
	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Sub classes of property, plant and equipment [Axis]				
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Refer to child member	Refer to child member	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.94	-4.82	
Total Depreciation property plant and equipment		-0.94	-4.82	
Total increase (decrease) in property, plant and equipment		-0.94	-4.82	
Property, plant and equipment at end of period	13.52	1.88	2.82	7.64

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

..(40)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member	Refer to child member		Refer to child member
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.94
Total Depreciation property plant and equipment				0.94
Total increase (decrease) in property, plant and equipment	0	0		0.94
Property, plant and equipment at end of period	21.16	21.16	21.16	19.28

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

..(41)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others	Refer to child member		Containers	Containers
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4.82		-0.94	-4.82
Total Depreciation property plant and equipment	4.82		-0.94	-4.82
Total increase (decrease) in property, plant and equipment	4.82		-0.94	-4.82
Property, plant and equipment at end of period	18.34	13.52	1.88	2.82

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

..(42)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Nature of other property plant and equipment others		Containers	Containers	
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	7.64	21.16	21.16	21.16

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

..(43)

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

Classes of property, plant and equipment [Axis]	Other property, plant and equipment, others [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Nature of other property plant and equipment others	Containers	Containers	
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0.94	4.82	
Total Depreciation property plant and equipment	0.94	4.82	
Total increase (decrease) in property, plant and equipment	0.94	4.82	
Property, plant and equipment at end of period	19.28	18.34	13.52

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

	01/04/2024 to 31/03/2025
Disclosure of property, plant and equipment [TextBlock]	Textual information (76) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

## Textual information (76)

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

Sr.	DESCRIPTION	GROSS BLOCK	ADDITIONS	DEDUCTION	AS ON	DEPRECIATION	ON	
No.		AS ON	DURING THE	DURING THE	31/03/2025	AS ON	FOR THE	DELETIONS
		01/04/2024	PERIOD	PERIOD			PERIOD	PERIOD
	TANGIBLE ASSETS :							
	OWN ASSETS:							
1	Land & Building							
2	Computer & Printers	45.45	0.26	-	45.71	35.91	5.67	
3	Office Equipment	55.23	4.85		60.07	38.17	5.99	
4	Furniture & Fixture	29.11	-		29.11	24.60	0.53	

5	Motor Car & Heavy Vehicle	2,694.49	346.05	22.78	3,017.75	1,765.20	279.88	-
		-			-			
6	Motor Vehicles							
	Motor Bike	21.10	-	-	21.10	13.99	1.57	-
		-			-			
7	Plant & Machinery	1,008.54	-	12.60	995.93	660.64	79.51	-
		-			-	-		
8	Containers	21.16	-	-	21.16	18.34	0.94	-
	SUB-TOTAL RUPEES	3,875.07	351.16	35.39	4,190.84	2,556.84	374.10	-
	LEASE ASSETS :	-	-	-	-	-	-	-
	TOTAL - A	3,875.07	351.16	35.39	4,190.84	2,556.84	374.10	-
	INTANGIBLE ASSETS :	-	-	-	-	-	-	-
	TOTAL - B	-	-	-	-	-	-	-

	CAPITAL WORK IN PROGRESS	-	361.34	-	361.34			
	TOTAL - C	-	361.34	-	361.34	-	-	-
	TOTAL A + B+C	3,875.07	712.49	35.39	4,552.18	2,556.84	374.10	-
	PREVIOUS YEAR	3,770.58	104.99	0.50	3,875.07	2,163.70	393.14	-
	CAPITAL WORK IN PROGRESS							
	INTANGIBLE ASSETS UNDER DEVELOPMENT							
	PREVIOUS YEAR							
	CAPITAL WORK IN PROGRESS							
	INTANGIBLE ASSETS UNDER DEVELOPMENT							

### [612100] Notes - Impairment of assets

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

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

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

..(1)

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

Type of investment property [Axis]	1			
	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Nature of investment property	Investment-Land & Plot	Investment-Land & Plot		Investment-Land & Plot
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Increase (decrease) through other changes, investment property	3.37	34.21		0
Total increase (decrease) in investment property	3.37	34.21		0
Investment property at end of period	199.26	195.89	161.68	0

**Disclosure of detailed information about investment property [Table]**

..(2)

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

Type of investment property [Axis]	1	
	Accumulated depreciation and impairment [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of detailed information about investment property at cost [Abstract]		
Disclosure of detailed information about investment property [Line items]		
Nature of investment property	Investment-Land & Plot	
Reconciliation of changes in investment property [Abstract]		
Changes in investment property [Abstract]		
Increase (decrease) through other changes, investment property		0
Total increase (decrease) in investment property		0
Investment property at end of period		0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
	Disclosure of investment property [TextBlock]	Textual information (77) [See below]
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

## Textual information (77)

## Disclosure of investment property [Text Block]

Standalone Notes to the Financial Statements		(Amount's In Lakhs)
		Amount (Rs)
Particulars	As at March 31, 2025	As at March 31, 2024
Note: 3 Investment Property		
Investment-Land & Plot	199.26	195.89
Total	199.26	195.89

## [400900] Notes - Other intangible assets

## Disclosure of detailed information about other intangible assets [Table]

..(1)

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2025	31/03/2024
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

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

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

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

..(1)

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
Categories of financial liabilities [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	18,068.59	12,833.62	(A) 18,068.59	(B) 12,833.62
Financial liabilities, at fair value	0	0	0	0

**Footnotes**

(A)

Particulars	2024-25
Trade Payables	6437.47
Borrowings	5484.18
Other Financial Liabilities	2003.57
Others	4143.37

(B)

Particulars	2023-24
Trade Payables	3706.45
Borrowings	5684.12
Other Financial Liabilities	1614.49
Others	2597.83

## Disclosure of financial assets [Table]

..(1)

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

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	22,078.86	19,372.53	2,122.24	3,400.96
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(2)

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

Classes of financial assets [Axis]	Trade receivables [Member]		Other financial assets at amortised cost class [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,122.24	3,400.96	19,956.62	15,971.57
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Receivables	Receivables	Refer to child member	Refer to child member
Description of other financial assets at fair value class	Receivables	Receivables	Refer to child member	Refer to child member

## Disclosure of financial assets [Table]

..(3)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	2,036.33	1,488.04	2,036.33	1,488.04
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Bank Balance other than cash and cash equivalents	Bank Balance other than cash and cash equivalents

## Disclosure of financial assets [Table]

..(4)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	10.82	14.73	10.82	14.73
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Cash and cash equivalents	Cash and cash equivalents

## Disclosure of financial assets [Table]

..(5)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 3 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,139.09	1,915.77	4,139.09	1,915.77
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Loan	Loan
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Loan	Loan

## Disclosure of financial assets [Table]

..(6)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 4 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	343.07	551.35	343.07	551.35
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Investments	Investments
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Investments	Investments

## Disclosure of financial assets [Table]

..(7)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 5 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	7,026	6,505.96	7,026	6,505.96
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Other assets	Financial
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Other assets	Financial

## Disclosure of financial assets [Table]

..(8)

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

Classes of financial assets [Axis]	Other financial assets at amortised cost class 6 [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	6,401.31	5,495.72	6,401.31	5,495.72
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Others	Others
Description of other financial assets at fair value class	Refer to child member	Refer to child member	Others	Others

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

	01/04/2024 to 31/03/2025
Disclosure of financial instruments [TextBlock]	Textual information (78) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]	
Disclosure of credit risk exposure [TextBlock]	
Disclosure of credit risk exposure [Abstract]	
Disclosure of provision matrix [TextBlock]	
Disclosure of provision matrix [Abstract]	
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	

## Textual information (78)

## Disclosure of financial instruments [Text Block]

Note: 47 Financial Instruments – Fair Values and Risk Management				
A. Accounting classification				
March 31, 2025	Fair Value through Profit / (Loss)-Level 1	Fair Value through OCI	Amortised Cost	Total
Assets				
Cash and cash equivalents			10.82	10.82
Bank Balance other than cash and cash equivalents			2,036.33	2,036.33
Derivative financial instruments			-	-
Receivables			2,122.24	2,122.24
Loan			4,139.09	4,139.09
Investments			343.07	343.07
Other Financial assets			7,026.00	7,026.00
Others			6,401.31	6,401.31
Total Assets	-	-	22,078.85	22,078.85
Liabilities				

Trade Payables			6,437.47	6,437.47
Borrowings			5,484.18	5,484.18
Other Financial Liabilities			2,003.57	2,003.57
Others			4,143.37	4,143.37
Total Liabilities	-	-	18,068.60	18,068.60
March 31, 2024	Fair Value through Profit / (Loss)-Level 1	Fair Value through OCI	Amortised Cost	Total
Assets				
Cash and cash equivalents			14.73	14.73
Bank Balance other than cash and cash equivalents			1,488.04	1,488.04
Derivative financial instruments			-	-
Loan			3,400.96	3,400.96
Receivables			1,915.77	1,915.77
Investments			551.35	551.35
Other Financial assets			6,505.96	6,505.96
Others			5,495.72	5,495.72
Total Assets	-	-	19,372.52	19,372.52

Liabilities				
Trade Payables			2,908.10	2,908.10
Borrowings			5,990.37	5,990.37
Other Financial Liabilities			872.96	872.96
Others			3,062.19	3,062.19
Total Liabilities	-	-	12,833.62	12,833.62

#### B. Fair value Measurement

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

Level 1 – Inputs are quoted (unadjusted) market prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement are (other than quoted prices) included within Level 1 that are observable for the asset or liability, either directly or indirectly.

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

Financial instruments measured at amortised cost:

The carrying value approximates fair value for long term financial assets and liabilities measured at amortised cost. There are no transfers during the year in level 1, 2 and 3. The Company policy is to recognize transfers into and transfers out of fair value hierarchy level as at the end of reporting period.

#### C. Valuation techniques used to determine fair value

Specific valuation techniques used to value financial instruments include:

1. Derivative Financial Instruments - mark to market based on closing price on stock exchange

#### D. Financial risk management

**Risk management framework**

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The Company has exposure to the following risks arising from financial instruments:

1. Credit risk
2. Liquidity risk and
3. Market risk

**1. Credit risk**

Credit risk is the risk that a customer or counterparty to a financial instrument will fail to perform or pay amounts due to the Company causing financial loss. It arises from cash and cash equivalents, deposits with banks and financial institutions, security deposits, loans given and principally from credit exposures to customers relating to outstanding receivables. The Company's maximum exposure to credit risk is limited to the carrying amount of financial assets recognised at reporting date. The Company continuously monitors defaults of customers and other counterparties, identified either individually or by the Company, and incorporates this information into its credit risk controls. Where available at reasonable cost, external credit ratings and/or reports on customers and other counterparties are obtained and used. The Company's policy is to deal only with creditworthy counterparties.

In respect of trade and other receivables, the Company is not exposed to any significant credit risk exposure to any single counterparty or any company of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. The Company has very limited history of customer default, and considers the credit quality of trade receivables that are not past due or impaired to be good. The credit risk for cash and cash equivalents, mutual funds, bank deposits, loans and derivative financial instruments is considered negligible, since the counterparties are reputable organisations with high quality external credit ratings. Company provides for expected credit losses on financial assets by assessing individual financial instruments for expectation of any credit losses. Since the assets have very low credit risk, and are for varied natures and purpose, there is no trend that the company can draw to apply consistently to entire population. For such financial assets, the Company's policy is to provide for 12 month expected credit losses upon initial recognition and provides for lifetime expected credit losses upon significant increase in credit risk. The Company does not have any expected loss based impairment recognised on such assets considering their low credit risk nature, though incurred loss provisions are disclosed under each sub-category of such financial assets.

**2. Liquidity risk**

Liquidity Risk is defined as the risk that the Company will not be able to settle or meet its obligations on time at a reasonable price. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity through rolling forecasts of expected cash flows.

**Exposure to liquidity risk**

The table below is an analysis of Company's financial liabilities based on their remaining contractual maturities of financial liabilities at the reporting date.

March 31, 2025

Contractual cash flows

	Within 1 year	1 year and above
Non-derivative financial liabilities :		
Borrowings	5,219.76	
Trade payables	6,437.47	-
Other Financial Liabilities	2,003.57	-
March 31, 2024	Contractual cash flows	
	Within 1 year	1 year and above
Non-derivative financial liabilities :		
Borrowings	5,315.43	
Trade payables	2,908.10	-
Other Financial Liabilities	872.96	-

### 3. Market risk

Changes in market prices which will affect the Company's income or the value of its holdings of financial instruments is considered as market risk. It is attributable to all market risk sensitive financial instruments.

#### a. Currency risk

The Company is exposed to foreign exchange risk arising from foreign currency transactions, primarily with respect to the USD. Foreign exchange risk arises from recognised assets and liabilities denominated in a currency that is not the Company's functional currency.

Sensitivity analysis

A reasonably possible strengthening /weakening of the Indian Rupee against US dollars at March 31 would have affected the measurement of financial instruments denominated in US dollars and affects profit or loss . This analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecast sales and purchases.

#### b. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, treasury performs a comprehensive corporate interest rate risk management by balancing the proportion of fixed rate and floating rate financial instruments in its total portfolio.

### [400400] Notes - Non-current investments

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

..(1)

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

Classification of non-current investments [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]				
Disclosure of details of non-current investments [Abstract]				
Details of non-current investments [Line items]				
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted	unquoted	unquoted
Non-current investments	6	6	335.97	544.25
Name of body corporate in whom investment has been made	Shares & Debentures	Shares & Debentures	Investment in Joint Venture	Investment in Joint Venture
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

..(2)

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

Classification of non-current investments [Axis]	3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [Line items]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	unquoted	unquoted
Non-current investments	1.1	1.1
Name of body corporate in whom investment has been made	Investment In Bullion	Investment In Bullion
Number of shares of non-current investment made in body corporate	[shares] 0	[shares] 0

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

	<b>01/04/2024 to 31/03/2025</b>	<b>31/03/2024</b>
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (79) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	343.07	551.35
Aggregate provision for diminution in value of non-current investments	0	0

## Textual information (79)

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

Note: 4 Financial Investments		
Investment in Equity instrumnets		
Shares & Debentures	6.00	6.00
Investment in Joint Venture	335.97	544.25
Investment In Bullion	1.10	1.10
<b>Total</b>	<b>343.07</b>	<b>551.35</b>

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	1,823.79	-1,381.39
Net cash flows from (used in) operating activities	1,823.79	-1,381.39
Net cash flows from (used in) investing activities, continuing operations	-247.39	19.03
Net cash flows from (used in) investing activities	-247.39	19.03
Net cash flows from (used in) financing activities, continuing operations	-1,032.02	-275.96
Net cash flows from (used in) financing activities	-1,032.02	-275.96

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 1,90,00,000	[shares] 1,90,00,000		[shares] 1,90,00,000
Value of shares authorised	1,900	1,900		1,900
Number of shares issued	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares issued	1,475.055	1,475.055		1,475.055
Number of shares subscribed and fully paid	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares subscribed and fully paid	1,475.055	1,475.055		1,475.055
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Total value of shares subscribed	1,475.055	1,475.055		1,475.055
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,47,50,550	[shares] 1,47,50,550		[shares] 1,47,50,550
Value of shares called	1,475.055	1,475.055		1,475.055
Value of shares paid-up	1,475.055	1,475.055		1,475.055
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,47,50,550	[shares] 1,47,50,550	[shares] 1,47,50,550	[shares] 1,47,50,550
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	1,475.055	1,475.055	1,475.055	1,475.055
Rights preferences and restrictions attaching to class of share capital				"C. Rights, Preferences and Restrictions of share holder :-
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Type of share				Refer to child member

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Refer to child member	
Number of shares authorised	[shares] 1,90,00,000	
Value of shares authorised	1,900	
Number of shares issued	[shares] 1,47,50,550	
Value of shares issued	1,475.055	
Number of shares subscribed and fully paid	[shares] 1,47,50,550	
Value of shares subscribed and fully paid	1,475.055	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 1,47,50,550	
Total value of shares subscribed	1,475.055	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,47,50,550	
Value of shares called	1,475.055	
Value of shares paid-up	1,475.055	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,47,50,550	[shares] 1,47,50,550
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	

Amount of other issues during period		0	
Amount of shares issued under employee stock option plan		0	
Amount of other issue arising out of conversion of securities during period		0	
Total aggregate amount of increase in equity share capital during period		0	
Decrease in equity share capital during period [Abstract]			
Decrease in amount of treasury shares or shares bought back		0	
Other decrease in amount of shares		0	
Total decrease in equity share capital during period		0	
Total increase (decrease) in share capital		0	
Equity share capital at end of period		1,475.055	1,475.055
Rights preferences and restrictions attaching to class of share capital		"C. Rights, Preferences and Restrictions of share holder :-	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]			
Shares in company held by holding company		[shares] 0	
Shares in company held by ultimate holding company		[shares] 0	
Shares in company held by subsidiaries of its holding company		[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company		[shares] 0	
Shares in company held by associates of its holding company		[shares] 0	
Shares in company held by associates of its ultimate holding company		[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates		[shares] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years		[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years		[shares] 0	
Aggregate number of shares bought back during last five years		[shares] 0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	
Number of shares proposed to be issued		[shares] 0	
Type of share		Refer to child member	

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

..(1)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Refer to child member	Refer to child member	Equity Shares	Equity Shares
Name of shareholder	Refer to child member	Refer to child member	Ratansingh M. Rathore	Ratansingh M. Rathore
Permanent account number of shareholder			AACPR4164L	AACPR4164L
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 1,37,73,030	[shares] 1,30,72,980	[shares] 75,22,780	[shares] 75,22,780
Percentage of shareholding in company	93.37%	88.62%	51.00%	51.00%

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

..(2)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	CORAL VENTURE PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED
CIN of shareholder	U74140MH2007PTC262082	U74140MH2007PTC262082	U74900MH2007PTC176463	U74900MH2007PTC176463
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 0	[shares] 17,50,050	[shares] 0	[shares] 25,00,050
Percentage of shareholding in company	0.00%	11.86%	0.00%	16.95%

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

..(3)

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 4 [Member]		Shareholder 5 [Member]	
Name of shareholder [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	Sanjaykunver Rathore	Sanjaykunver Rathore	Rathore Organic Products Private Limited	Rathore Organic Products Private Limited
CIN of shareholder			U74110MH2007PTC167404	U74110MH2007PTC167404
Permanent account number of shareholder	ADXPR6108G	ADXPR6108G		
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 13,00,100	[shares] 13,00,100	[shares] 49,50,150	[shares] 0
Percentage of shareholding in company	8.81%	8.81%	33.56%	0.00%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (80) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No

## Textual information (80)

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

Note: 13 Equity Share Capital		
Authorised		
Equity Shares		
March 31, 2024 - 1,90,00,000nos. - face value of Rs 10/- each	1,900.00	1,900.00
(March 31, 2023 - 1,90,00,000nos. - face value of Rs 10/- each)	-	-
Total	1,900	1,900
Issued, Subscribed and Paid-up		
Equity Shares		
March 31, 2024 1,47,50,550 equity shares of Rs 10/- each fully paid up	1,475.06	1,475.00
March 31, 2023 1,47,50,550 equity shares of Rs 10/- each fully paid up		
Total	1,475	1,475
A. The details of shareholders holding more than 5% equity shares :-		
Name of the Shareholder		

1) Ratansingh M. Rathore		
% held	51.00%	51.00%
No. of Shares	7,522,780	7,522,780
2) Aditya Financial Consultants Pvt Ltd		
% held	0.00%	11.86%
No. of Shares	-	1,750,000
3) Coral Ventures Pvt Ltd		
% held	0.00%	16.95%
No. of Shares	-	2,500,000
4) Sanjaykunver Rathore		
% held	8.81%	8.81%
No. of Shares	1,300,100	1,300,100
5) Rathore Organic Products Pvt Ltd		
% held	33.56%	0.00%
No. of Shares	4,950,150	-
B. Reconciliation of number of equity shares :-		
At the Beginning of the year	14,750,550	14,750,550

Add : Shares issued		-
At the End of the year	14,750,550	14,750,550
C. Rights, Preferences and Restrictions of share holder :-  The company has only single class of equity shares. Each shareholder is eligible for one vote per share. one class of equity share have been issued having a par value of Rs.10/- each. In the event of liquidation of the company, the holder of equity shares will be entitled to receive any of remaining assets of the company after distribution of all debts. The distribution will be in proportion to the number of equity shares held by the share holders.		

Note: 14 Other Equity		
Securities Premium		
Opening Balance	1,820.73	1,820.73
Less : Utilised for issue of Bonus Shares	-	-
	1,820.73	1,820.73
Profit & Loss balance		
Opening Balance	8,993.02	7,294.38
Add : Profit during the year	2,122.71	1,697.64
Less- Previous year Share of Profit/(loss) of JV	(112.22)	
Closing Balance	11,002.51	8,993.02
Total	12,823.24	10,813.75

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

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured/Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2025	31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	264.42	674.94	264.42	674.94
Nature of security [Abstract]				
Nature of security			Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	264.42	674.94	264.42	570.82
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Classification of borrowings [Table]**

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 264.42	(B) 570.82	0	104.12
Nature of security [Abstract]				
Nature of security	As per notes tagging	As per notes tagging	Refer to child member	Refer to child member

**Footnotes**

(A)

Particulars	2024-25
Equipment finance	145.16
General purpose borrowings	0
Less : current maturities	-46.26

(B)

Particulars	2023-24
Equipment finance	145.16
General purpose borrowings	0
Less : current maturities	-46.26

**Classification of borrowings [Table]**

..(4)

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

Classification based on current non-current [Axis]	Non-current [Member]		Current [Member]	
	Rupee term loans from others [Member]		Borrowings [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured/Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 0	(B) 104.12	5,219.76	5,315.43
Nature of security [Abstract]				
Nature of security	As per notes tagging	As per notes tagging		

**Footnotes**

(A)

Particulars	2024-25
Equipment finance	420.14
General purpose borrowing	0
Less : current maturities	-393.22
Rounding off	-0.01

(B)

Particulars	2023-24
Equipment finance	420.14
General purpose borrowing	0
Less : current maturities	-393.22
Rounding off	-0.01

## Classification of borrowings [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,218.7	5,308.93	1.06	6.5
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		

## Classification of borrowings [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans [Member]		Term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	217.68	271.49	213.66	147.12
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Refer to child member	Refer to child member

## Classification of borrowings [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 213.66	(B) 147.12	4.02	124.37
Nature of security [Abstract]				
Nature of security	As per notes tagging	As per notes tagging	Refer to child member	Refer to child member

## Footnotes

(A)

Particulars	2024-25
a) Indian rupee loan from banks	46.26

(B)

Particulars	2023-24
a) Indian rupee loan from banks	46.26

## Classification of borrowings [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]			
	Rupee term loans from others [Member]		Working capital loans from banks [Member]	
Classification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
Subclassification of borrowings [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	(A) 4.02	(B) 124.37	(C) 5,001.02	(D) 5,037.44
Nature of security [Abstract]				
Nature of security	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging

## Footnotes

(A)

Particulars	2024-25
b) Indian rupee loan from financial institutions	393.22

(B)

Particulars	2023-24
b) Indian rupee loan from financial institutions	393.22

(C)

Particulars	2024-25
d) Cash credit and working capital demand loan	4779.97

(D)

Particulars	2023-24
d) Cash credit and working capital demand loan	4779.97

## Classification of borrowings [Table]

..(9)

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

Classification based on current non-current [Axis]	Current [Member]			
	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1.06	6.5	(A) 1.06	(B) 6.5

## Footnotes

(A)

Particulars	2024-25
a) Interest free loan from related parties	338.85

(B)

Particulars	2023-24
a) Interest free loan from related parties	338.85

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

	<b>01/04/2024</b> to <b>31/03/2025</b>
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (81) [See below]

## Textual information (81)

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

Note: 15 Borrowings		
Non-current Borrowings		
Term loans		
Indian rupee loan from banks (secured)		
Project loans for SPVs		
Equipment finance	478.08	717.94
General purpose borrowings	-	-
Less : current maturities	(213.66)	(147.12)
Total (a)	264.42	570.82
Indian rupee loan from financial institutions (secured)		
Project loans for SPVs		
Equipment finance	4.02	228.49
General purpose borrowing	-	-
Less : current maturities	(4.02)	(124.37)
Total (b)	-	104.12

Redeemable non-convertible debentures (secured)		
Less: Unamortised transaction cost		
Total	-	104.12
TOTAL A+B-C	264.42	674.94
Current Borrowings		
From Banks (Secured)		
a) Indian rupee loan from banks	213.66	147.12
b) Indian rupee loan from financial institutions	4.02	124.37
c) Overdraft	-	-
d) Cash credit and working capital demand loan	5,001.02	5,037.44
Unsecured loans (interest free and repayable on demand)	5,218.70	5,308.93
a) Interest free loan from related parties	1.07	6.50
Total current borrowings	5,219.76	5,315.43
Aggregate Secured loans	5,483.12	5,983.87
Aggregate Unsecured loans	1.07	6.50
1. Non Current Borrowings Term Loan from Banks - The securities provided for the Term loan from Banks amounting to ` 478.08/- lakhs (P.Y. 775.10/- lakhs) is as follows:		
i. Personal guarantee of Mr. Ratansingh Rathore, the Managing Director of the Company.		
ii. The loans are secured by way of hypothecation of the respective vehicles/construction equipments.		

<p>Loan from financial institutions  - The securities provided for the Term loan from financial institutions amounting to ` 4.01/- lakhs (P.Y. '151.19/- lakhs) is as follows:</p> <p>i. Personal guarantee of Mr. Ratansingh Rathore, the Managing Director of the Company.  ii. The loans are secured by way of hypothecation of the respective vehicles/construction equipments.</p>		
<p>The above loans carry interest rates ranging from 8.00% to 18.00%. The loans are repayable in monthly installments along with interest.</p>		
<p>2) Current borrowings</p> <p>d) Cash Credit and Working Capital Demand</p> <p>i. Hypothecation of unencumbered plant and machinery and equipments (present and future).  ii. Pledge of Fixed Deposit Receipts standing in the name of the Company  Margin provided: 30% Cash Margin on Rs 4050 Lakhs by way of Fixed Deposits under bank's Lien  20% Cash Margin on Rs 4025 Lakhs by way of Fixed Deposits under bank's lien.  50% cash margin on 1075 lakhs by way of fixed deposits under banks's lien.  The above loans carry interest rates @ 9.50% p.a under floating rate</p> <p>Pari Passu charge of all lender banks by way of Extension of Equitable Mortgage of the following Immovable properties:</p> <p>a) Extension of Equitable Mortgage over Flat no. 502 &amp; 503 of area 1140 sq. ft of Sushila Apt, Devidas Road Extn, Behind Raghunath Towers, Borivali, Mumbai - 400103. flat no. 502 owned Mr. Ratansingh M Rathore and flat no. 406 owned by Mr. Sanjay Kunver R. Rathore.</p> <p>b) Extension of Equitable Mortgage over Flat No. 406 of area 430 sq ft of Borivali Mayur CHS Ltd, SVP Road, Borivali, Mumbai - 400092 owned by Mr. Ranjeetsingh Dungarsingh Deora</p> <p>c) Extension of Equitable Mortgage over Unit No. 1 of 1983 sq ft at D Wing Sat Kripa Bldg No. 6, Prem Nagar Gymkhana, Borivali, Mumbai - 400092 jointly owned by Mr. Ratansingh Motisingh Rathore &amp; Mrs. Sanjaykunwar Ratansingh Rathore</p> <p>d) Extension of Equitable Mortgage over Flat No. B/1 of 580 sq ft on ground floor, Kiran Rashmi Neela CHS Ltd, SVP Road, Borivali Mumbai - 400092 owned by Mrs. Anukunwar Ratansingh Rathore</p> <p>e) Extension of Equitable Mortgage over Flat No. 701 of 785 Sq Ft, guru Vihar, Eksar Road, Borivali West, Mumbai - 400092 owned by Mr. Ranjeetsingh Dungarsingh Deora</p> <p>f) Extension of Equitable Mortgage over flat no. A/2601 &amp; A/2701 of 4090 Sq Ft, Aquaria Grand Tower A &amp; B Borivali Mumbai - 400092  Flat No. A/2601 owned by Mrs. Sanjaykunwar Rathore  Flat No. A/2701 Owned by Mr. Ratansingh Rathore</p>		
<p>g) Extension of Equitable Mortgage over Flat No. B/402, 4th Floor, B Wing, Neel Tower CHS Ltd, Devidas cross Lan, Borivali, Mumbai - 400092 owned by Ratansingh Motisingh Rathore (HUF)</p> <p>h) Extension of Equitable Mortgage over flat no. 5,7,8 &amp; 11, totally of 656.85 of Ratan Villa, Gangapur Road, Nashik owned by M/s R &amp; B Infra Project Limited</p>		

**[612700] Notes - Income taxes****Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	85.88	62.37		85.88
Net deferred tax liability (assets)	85.88	62.37	35.27	85.88
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	23.51	27.1		23.51
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	23.51	27.1		23.51
Total increase (decrease) in deferred tax liability (assets)	23.51	27.1		23.51
Deferred tax liability (assets) at end of period	85.88	62.37	35.27	85.88
Description of other temporary differences	Refer to child member	Refer to child member		Refer to child member

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

..(2)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	62.37		85.88	62.37
Net deferred tax liability (assets)	62.37	35.27	85.88	62.37
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	27.1		23.51	27.1
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	27.1		23.51	27.1
Total increase (decrease) in deferred tax liability (assets)	27.1		23.51	27.1
Deferred tax liability (assets) at end of period	62.37	35.27	85.88	62.37
Description of other temporary differences	Refer to child member		Other Deferred Tax Liabilities	Other Deferred Tax Liabilities

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

..(3)

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	<b>31/03/2023</b>
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Net deferred tax liability (assets)	35.27
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	35.27

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of income tax [TextBlock]	Textual information (82) [See below]	
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	621.65	484.86
Total current tax expense (income) and adjustments for current tax of prior periods	621.65	484.86
Other components of deferred tax expense (income)	23.51	27.1
Total tax expense (income)	645.16	511.96
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	2,767.87	2,209.6
Other tax effects for reconciliation between accounting profit and tax expense (income)	645.16	511.96
Total tax expense (income)	645.16	511.96
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	2,767.87	2,209.6

## Textual information (82)

## Disclosure of income tax [Text Block]

Note: 6 Deferred Tax		
Break up of Deferred Tax Liabilities and Assets into major components of the respective balances are as under:		
Deferred Tax Liabilities	85.88	62.37
Deferred Tax Assets	-	-
Net Deferred Tax Asset/ Liabilities	85.88	62.37
Note: 7 Other Non-Current Assets		
Security Deposit Advance	2,349.09	821.61
Deposits (Asset)	2,226.84	3,889.60
Retention Money Receivable, Withheld Money -NC	986.40	412.73
Other Deposit	838.98	371.77
Total	6,401.31	5,495.72
Note: 8 Inventories		
Classification of Inventories:		
Stock-In-Trade	9,233.65	4,829.00

Total	9,233.65	4,829.00
-------	----------	----------

Note 37: Tax expense		
Reconciliation of tax expense		
Particulars	For the year ended	
	March 31, 2025	March 31, 2024
a) Income tax recognised in profit & loss account		
Current tax	623	555
Earlier year tax	-	-
Deferred tax	24	1,090,132
	646	39,610,678
Profit before tax	2,768	2,210
Additions to Income	419	428
Deletions to Income	(713)	(434)
Net Taxable Income As per Income Tax	2,474	2,204
Company's domestic tax rate (current year 25.17% and previous year 25.17%)	25.17%	25.17%
Computed tax expenses	623	555

Tax effect of		
Expenditure in the nature of permanent disallowances/(allowances) [Net]	-	-
Interest expenses	-	-
Round off	-	-
Current tax provision (A)	623	555
Tax expenss of earlier year (B)	-	-
Incremental deferred tax liability on account of Property, Plant and Equipment		-
Incremental deferred tax liability on account of financial asset and other items		-
Deferred tax provision (C)	24	1,090,132
Total tax expense (A+B+C)	646	1,090,687
Note 38: Corporate Social Responsibilities		
During the year the company has spent Rs.38.04/ Lakhs towards various CSR initiatives as required by section 135 read with schedule VII of the companies Act, 2013.		

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

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

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

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

**[401100] Notes - Subclassification and notes on liabilities and assets****Classification of inventories [Table]**

..(1)

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

Classification of inventories [Axis]	Company inventories [Member]		Stock-in-trade [Member]	
	31/03/2025	31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	9,233.65	4,829	9,233.65	4,829
Mode of valuation			Valued at lower of the cost and Net Realizable value.	Valued at lower of the cost and Net Realizable value.

## Subclassification of trade receivables [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	541.99	507.59	541.99	507.59
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	541.99	507.59	541.99	507.59
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			541.99	507.59
Total trade receivables due by directors, other officers or others			541.99	507.59
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Subclassification of trade receivables [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [Line items]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	1,580.25	2,893.37	1,580.25	2,893.37
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	1,580.25	2,893.37	1,580.25	2,893.37
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			1,580.25	2,893.37
Total trade receivables due by directors, other officers or others			1,580.25	2,893.37
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			0	0
Trade receivables due by private companies in which any director is director			0	0
Trade receivables due by private companies in which any director is member			0	0
Total trade receivables due by firms or companies in which any director is partner or director			0	0

## Details of advances [Table]

..(1)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Advances [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	6,401.31	5,495.72	6,401.31	5,495.72
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	6,401.31	5,495.72	6,401.31	5,495.72
Total advance due by directors other officers or others	6,401.31	5,495.72	6,401.31	5,495.72
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(2)

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of advances [Axis]	Security deposits [Member]		Other Advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	2,349.09	821.61	4,052.22	4,674.11
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	2,349.09	821.61	4,052.22	4,674.11
Total advance due by directors other officers or others	2,349.09	821.61	4,052.22	4,674.11
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(3)

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

Classification based on current non-current [Axis]	Non-current [Member]			
	Other deposit assets [Member]		Other advances, others [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 3,065.82	(B) 4,261.37	(C) 986.4	(D) 412.74
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	(E) 3,065.82	(F) 4,261.37	(G) 986.4	(H) 412.74
Total advance due by directors other officers or others	3,065.82	4,261.37	986.4	412.74
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A)

Particulars	2024-25
Deposits (Asset)	2226.84
Other Deposit	838.98

(B)

Particulars	2023-24
Deposits (Asset)	3889.6
Other Deposit	371.77

(C)

Particulars	2024-25
Retention Money Receivable, Withheld Money -NC	986.4

(D)

Particulars	2023-24
Retention Money Receivable, Withheld Money -NC	412.73
Rounding off	0.01

(E)

Particulars	2024-25
Deposits (Asset)	2226.84
Other Deposit	838.98

(F)

Particulars	2023-24
Deposits (Asset)	3889.6
Other Deposit	371.77

(G)

Particulars	2024-25
Retention Money Receivable, Withheld Money -NC	986.4

(H)

Particulars	2023-24
Retention Money Receivable, Withheld Money -NC	412.73
Rounding off	0.01

## Details of advances [Table]

..(4)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of advances [Axis]		Advances [Member]	
	Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]
31/03/2025		31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	7,025.99	6,505.95	7,025.99	6,505.95
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	7,025.99	6,505.95	7,025.99	6,505.95
Total advance due by directors other officers or others	7,025.99	6,505.95	7,025.99	6,505.95
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(5)

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

Classification based on current non-current [Axis]	Current [Member]			
	Classification of advances [Axis]		Advances given suppliers [Member]	
	Classification of assets based on security [Axis]	Security deposits [Member]		Unsecured considered good [Member]
31/03/2025		31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	128.41	1,502.28	2,080.88	1,523.89
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	128.41	1,502.28	2,080.88	1,523.89
Total advance due by directors other officers or others	128.41	1,502.28	2,080.88	1,523.89
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(6)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other Advances [Member]		Prepaid expenses [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	4,816.7	3,479.78	45.23	24.6
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	4,816.7	3,479.78	45.23	24.6
Total advance due by directors other officers or others	4,816.7	3,479.78	45.23	24.6
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

## Details of advances [Table]

..(7)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other taxes receivable [Member]		Other deposit assets [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of advances [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	(A) 2,167.57	(B) 1,020.56	(C) 1,600.85	(D) 1,592.95
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	(E) 2,167.57	(F) 1,020.56	(G) 1,600.85	(H) 1,592.95
Total advance due by directors other officers or others	2,167.57	1,020.56	1,600.85	1,592.95
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

**Footnotes**

(A)

Particulars	2024-25
Balance with revenue authorities - CNF	2167.57

(B)

Particulars	2023-24
Balance with revenue authorities - CNF	1020.56

(C)

Particulars	2024-25
Deposit - Current	1600.85

(D)

Particulars	2023-24
Other Deposits - C	1592.95

(E)

Particulars	2024-25
Balance with revenue authorities - CNF	2167.57

(F)

Particulars	2023-24
Balance with revenue authorities - CNF	1020.56

(G)

Particulars	2024-25
Deposit - Current	1600.85

(H)

Particulars	2023-24
Other Deposits - C	1592.95

## Details of advances [Table]

..(8)

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

Classification based on current non-current [Axis]	Current [Member]	
Classification of advances [Axis]	Other advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of notes on advances [Abstract]		
Disclosure of advances [Abstract]		
Disclosure of advances [Line items]		
Advances	(A) 1,003.05	(B) 841.67
Details of advance due by directors other officers or others [Abstract]		
Advance due by directors	0	0
Advance due by other officers	0	0
Advance due by others	(C) 1,003.05	(D) 841.67
Total advance due by directors other officers or others	1,003.05	841.67
Details of advance due by firms or companies in which any director is partner or director [Abstract]		
Advance due by firms in which any director is partner	0	0
Advance due by private companies in which any director is director	0	0
Advance due by private companies in which any director is member	0	0
Total advance due by firms or companies in which any director is partner or director	0	0

## Footnotes

(A)

Particulars	2024-25
Deposit - Current	908.02
Retention Money Receivable, Withheld Money	95.04
Rounding off	-0.01

(B)

Particulars	2023-24
Deposit - Current	612.74
Retention Money Receivable, Withheld Money	228.94
Rounding off	-0.01

(C)

Particulars	2024-25
Deposit - Current	908.02
Retention Money Receivable, Withheld Money	95.04
Rounding off	-0.01

(D)

Particulars	2023-24
Deposit - Current	612.74
Retention Money Receivable, Withheld Money	228.94
Rounding off	-0.01

## Details of loans [Table]

..(1)

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of loans [Axis]	Loans [Member]			
Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4,139.09	1,915.77	4,139.09	1,915.77
Allowance for bad and doubtful loans	0	0	0	0
Total loans	4,139.09	1,915.77	4,139.09	1,915.77
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	4,139.09	1,915.77	4,139.09	1,915.77
Total loans due by directors, other officers or others	4,139.09	1,915.77	4,139.09	1,915.77
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

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

Classification based on current non-current [Axis]	Current [Member]			
	Other loans [Member]		Other loans, others [Member]	
Classification of loans [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2025	31/03/2024	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	4,139.09	1,915.77	4,139.09	1,915.77
Allowance for bad and doubtful loans	0	0	0	0
<b>Total loans</b>	<b>4,139.09</b>	<b>1,915.77</b>	<b>4,139.09</b>	<b>1,915.77</b>
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	4,139.09	1,915.77	4,139.09	1,915.77
<b>Total loans due by directors, other officers or others</b>	<b>4,139.09</b>	<b>1,915.77</b>	<b>4,139.09</b>	<b>1,915.77</b>
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
<b>Total loans due by firms or companies in which any director is partner or director</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Other non-current financial liabilities others [Table]

..(1)

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

Other non-current financial liabilities others [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other non-current financial liabilities notes [Abstract]				
Other non-current financial liabilities [Abstract]				
Other non-current financial liabilities, others	886.18	489.85	3,257.19	2,572.34
Other non-current financial liabilities others [Abstract]				
Other non-current financial liabilities others [Line items]				
Description other non-current financial liabilities others	Retention Money	Retention Money	Tender Payable    Deposit	Tender Payable    Deposit
Other non-current financial liabilities, others	886.18	489.85	3,257.19	2,572.34

**Disclosure of breakup of provisions [Table]**

..(1)

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

Classification based on current non-current [Axis]	Current [Member]	
	31/03/2025	31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [Line items]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Provision gratuity	42.63	38.13
Total provisions for employee benefits	42.63	38.13
Provision for corporate tax [Abstract]		
Provision for wealth tax	621.65	0
Provision for other tax	0	484.86
Total provision for corporate tax	621.65	484.86
CSR expenditure provision	0	0
Other provisions	(A) 15.94	(B) 8.86
Total provisions	680.22	531.85

**Footnotes**

(A)

Particulars	2024-25
Provision for Audit Fees	15.95
Rounding off	-0.01

(B)

Particulars	2023-24
Provision for Audit Fees	8.86

**Other current liabilities, others [Table]**

..(1)

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

Other current liabilities, others [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	1,079.4	394.91	512.1	118.32
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Security deposit Payable	Security deposit Payable	Other Expenses Payable	Other Expenses Payable
Other current liabilities, others	1,079.4	394.91	512.1	118.32

**Other current liabilities, others [Table]**

..(2)

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

Other current liabilities, others [Axis]	3	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	0.01	-0.01
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Roundign off	Rounding off
Other current liabilities, others	0.01	-0.01

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]	Textual information (83) [See below]	
Advances, non-current	(A) 6,401.31	(B) 5,495.72
Total other non-current assets	6,401.31	5,495.72
Description of accounting policy for measuring inventories [TextBlock]	Textual information (84) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	(C) 2,031.22	(D) 1,451.55
Other balances with banks	5.11	36.49
Total balance with banks	2,036.33	1,488.04
Cash on hand	10.82	14.73
Total cash and cash equivalents	2,047.15	1,502.77
Total cash and bank balances	2,047.15	1,502.77
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Advances, current	(E) 7,025.99	(F) 6,505.95
Total other current assets	(G) 7,025.99	(H) 6,505.95
Total other non-current financial liabilities	4,143.37	3,062.19
Nature of other provisions	Provision for Audit Fees	Provision for Audit Fees
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Advance received from customers	381.91	295.67
Total other advance	381.91	295.67
Taxes payable other tax	30.16	64.06
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	30.16	64.06
Total other current liabilities	(I) 2,003.58	(J) 872.95

**Footnotes**

(A)

Particulars	2024-25
Security Deposit Advance	2349.09
Deposits (Asset)	2226.84
Retention Money Receivable, Withheld Money -NC	986.4
Other Deposit	838.98
Rounding off	0

(B)

Particulars	2023-24
Security Deposit Advance	821.61
Deposits (Asset)	3889.6
Retention Money Receivable, Withheld Money -NC	412.73
Other Deposit	371.77
Rounding off	0.01

(C)

Particulars	2024-25
Fixed Deposit accounts* (* * Includes Fixed Deposits of ` 2031.21/- lakhs (P.Y. - ` 2720.19/-lakhs) which have been kept as margin money for Bank Guarantee/Letter of Credit availed from bank.)	2031.22

(D)

Particulars	2023-24
Fixed Deposit accounts* (* * Includes Fixed Deposits of ` 2031.21/- lakhs (P.Y. - ` 2720.19/-lakhs) which have been kept as margin money for Bank Guarantee/Letter of Credit availed from bank.)	1451.55

(E)

Particulars	2024-25
Balance with revenue authorities - CNF	2167.57
Retention Money Receivable, Withheld Money	95.04
Prepaid expenses	45.23
Security Deposits - Current	128.41
Advance to supplier of goods / services	2080.88
Deposit - Current	1600.85
Other Deposits - C	908.02
Rounding off	-0.01

(F)

Particulars	2023-24
Balance with revenue authorities - CNF	1020.56
Retention Money Receivable, Withheld Money	228.94
Prepaid expenses	24.6

Security Deposits - Current	1502.28
Advance to supplier of goods / services	1523.89
Deposit - Current	612.74
Other Deposits - C	1592.95
Rounding off	-0.01

(G)

Particulars	2024-25
Other Current Assets	7026
Rounding off	-0.01

(H)

Particulars	2023-24
Other Current Assets	6505.96
Rounding off	-0.01

(I)

Particulars	2024-25
Other Current Liabilities	2003.57
Rounding off	0.01

(J)

Particulars	2023-24
Other Current Liabilities	872.96
Rounding off	-0.01

## Textual information (83)

### Disclosure of subclassification and notes on liabilities and assets explanatory [Text Block]

Note: 5 Financial Asset - Loans		
Loans & Advances - NC	-	-
Total	-	-

Note: 9 Trade Receivables		
Non-Current	-	-
Secured and considered good	-	-
Unsecured and considered good - NC	541.99	507.59
	541.99	507.59
Current		
Secured and considered good	-	-
Unsecured and considered good	1,580.25	2,893.37
Doubtful		
	1,580.25	2,893.37

Less: Allowance for doubtful debts		
Total	2,122.24	3,400.96
Note 9.1: Trade receivables ageing schedule		
Undisputed Trade Receivables considered good	Ageing as on 31st March 2025	Ageing as on 31st March 2024
(i) Undisputed Trade Receivables considered good		
Less than 6 months	1,483.59	2,744.24
6 Months -1 Year	96.67	149.13
1 yr - 2 yrs	82.44	82.03
2 yrs - 3 yrs	3.50	28.57
More than 3 yrs	456.05	396.99
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-
(iv) Disputed Trade Receivables – considered good	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-
Total	2,122.24	3,400.96

Note: 10 Loans		
Loans & Advances	4,139.09	1,915.77
Total	4,139.09	1,915.77

Note: 11 Cash and Cash Equivalent		
Balances with banks	5.11	36.49
Cash in Hand	10.82	14.73
Fixed Deposit accounts*	2,031.22	1,451.55
Total	2,047.15	1,502.77
* * Includes Fixed Deposits of ` 2031.21/- lakhs (P.Y. - ` 2720.19/-lakhs) which have been kept as margin money for Bank Guarantee/Letter of Credit availed from bank		

Note: 12 Other Current Assets		
[Unsecured, Considered Good]		
Advance Tax		
Balance with revenue authorities - CNF	2,167.57	1,020.56
Retention Money Receivable, Withheld Money	95.04	228.94

Prepaid expenses	45.23	24.60
Security Deposits - Current	128.41	1,502.28
Deposit - Current	1,600.85	612.74
Advance to supplier of goods / services	2,080.88	1,523.89
Other Deposits - C	908.02	1,592.95
Total	7,026	6,506

Note: 16 Other Non-Current Liabilities		
OTHERS		
Retention Money	886.18	489.85
Tender Deposit Payable	3,257.19	2,572.34
Total	4,143.37	3,062.19
CURRENT LIABLITIES		
Financial Liabilities		

Note: 17 Trade Payables		
Total Outstanding dues of micro enterprises and small enterprises	-	-

Total Outstanding dues of creditor other than micro enterprises and small enterprises	6,437.47	2,908.10
Total	6,437.47	2,908.10
Note 17.1: Trade Payables ageing schedule		
Particulars	Ageing as on 31st March 2025	Ageing as on 31st March 2024
(i) MSME	-	-
(ii) Others		
Less than 1 yr	5,200.16	1,642.41
1 yr - 2 yrs	666.46	309.06
2 yrs - 3 yrs	148.71	500.14
More than 3 yrs	422.15	456.48
(iii) Disputed Dues -MSME	-	-
(iv) Disputed Dues -Others	-	-
Total	6,437.47	2,908.10
Under the Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED') which came into force from 2 October 2006, certain disclosures are required to be made relating to Micro, Small and Medium enterprises. On the basis of the information and records available with the management, there are no overdue amount to the Micro and Small enterprises as defined in the Micro, Small Medium Enterprises Development Act, 2006 as set out in the following disclosures: The disclosure in respect of the amount payable to enterprises which have provided goods and services to the Group and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 has been made in the standalone financial statement as at March 31, 2020 based on the information received and available with the Group.		

	As at March 31, 2025	As at March 31, 2024
Principle Amount Due and Remains unpaid	-	-
Interest due on above and the unpaid interest	-	-
Interest Paid	-	-
Payment made beyond the appointed day during the year	-	-
Interest due and payable for the period of delay	-	-
Interest Accrued and remaining unpaid	-	-
Amount of further interest remaining due and payable in succeeding years.	-	-
<b>TOTAL</b>		

Note: 18 Provisions		
Provision for Income Tax	621.65	484.86
Provision for Gratuity	42.63	38.13
Provision for Audit Fees	15.95	8.86
<b>Total</b>	<b>680.22</b>	<b>531.85</b>

Note: 19 Other Current Liabilities		
------------------------------------	--	--

Security deposit Payable	1,079.40	394.91
Other Expenses Payable	512.10	118.32
Statutory Remittances	28.44	61.39
Professional Tax Payable	1.72	2.67
Advance from Customers	381.91	295.67
Total	2,003.57	872.96

### Textual information (84)

#### Description of accounting policy for measuring inventories [Text Block]

(g)	Inventories
	<p>Items of Inventory are measured at lower of the cost and Net Realizable value. Cost of inventory comprises of cost of purchase and other cost incurred to acquire it.</p> <p>The cost formula used for this purpose is first in first out (FIFO) method and includes direct cost incurred in bringing the items of inventory to their present location and condition.</p>

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (85) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Guarantees	(A) 2,895.35	(B) 4,545.01
Other money for which company is contingently liable	(C) 1,366.75	(D) 135
Total contingent liabilities	4,262.1	4,680.01
Total contingent liabilities and commitments	4,262.1	4,680.01
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	14,298.29	12,287.81
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	221.16	526.27
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

**Footnotes**

(A)

Particulars	2024-25
Bank guarantees towards bids/tenders/authorities/etc	2895.35

(B)

Particulars	2023-24
Bank guarantees towards bids/tenders/authorities/etc	4545.01

(C)

Particulars	2024-25
The GST Investigation Wing has blocked the input tax credit	135
Income Tax Act, 1961 of Various Years	1231.75

(D)

Particulars	2023-24
The GST Investigation Wing has blocked the input tax credit	135
Income Tax Act, 1961 of Various Years	0

## Textual information (85)

## Disclosure of additional balance sheet notes explanatory [Text Block]

	March 31, 2025	March 31, 2024
Note: 30 Contingent Liabilities and Commitments (to the extent not provided for):		
Bank guarantees towards bids/tenders/authorities/etc	2,895.35	4,545.01
The GST Investigation Wing has blocked the input tax credit	135.00	135.00
Income Tax Act, 1961 of Various Years	1231.75	

## Note: 31 Property, Plant and Equipment

There is no impairment loss on property, plant and equipment assets on the basis of review carried out by the management. Company carries out physical verification of its Property, Plant and Equipment at regular interval. Assets are carried at NRV only as claimed by management.

## Note: 32 Inventory

The inventory comprising of raw material and Capital work in progress at different ongoing projects sites. This is physically verified by the management on regular intervals.

## Note: 33 Trade Receivable

Loan and Advances, Trade receivables and Other Receivables are subject to confirmation and reconciliation.

## Note. 39: Other

Previous year's figures have been regrouped/rearranged/reworked wherever necessary and possible so as to confirm to current

year's classification.

Note 40 : Charge on Assets

1. Charge modified in favour of the charge holder (The Bharat Co-operative Bank (Mumbai) Ltd) on 04/05/2023 of Rs. 1950 Lakhs over certain assets of the Company.  
The charged assets shall mean include Primarily secured against Hypothecation Charge over Work in Progress, Debtors, Earnest Money Deposit, Additional Security Deposit, Retention Money etc & Collaterally secured against Mortgage of immovable Property of the Director.

2. Charge modified in favour of the charge holder (The Bharat Co-operative Bank (Mumbai) Ltd) on 04/05/2023 of Rs. 4050 Lakhs over certain assets of the Company.  
The charged asset shall mean and Include : Primarily secured against Hypothecation Charge over Work in Progress, Debtors, Earnest Money Deposit, Additional Security Deposit, Retention Money etc & Collaterally secured against Mortgage of immovable Property of the Director.

3. Charge modified in favour of the charge holder (The Kotak Mahindra Bank Limited) on 13/02/2023 of Rs. 3600.00 Lakhs over certain assets of the Company.  
The charged asset shall mean and Include : Subservient Charge By Way Of Hypothecation On All Existing & Future Current Assets/Movable Fixed Assets Of The Borrower For Bid Bond BG Limit. For Project Specific BG: First & Exclusive Charge By Way Of Hypothecation On All Existing & Future Current Assets Of The Project For Which KMBL BG Will Be Issued. First & Exclusive Charge By Way Of Letter Of Appropriation On Lien Over Fixed Deposit (INR 10.00 Lakhs)

4. Charge created in favour of the charge holder (Tata Motors Finance Limited) on 21/02/2019 of Rs.832.14 Lakhs over moveable property First Charge On Hypothecated 6 Units Of Tata LPT 1109, 12 Units Of Tata LPT 1613, 60 Units Of Tata Ace has been closed on 21/09/2024 during the year.

5. Charge created in favour of the charge holder (HDFC Bank Limited) on 18/09/2019 of Rs. 77.51 Lakhs over moveable property First Charge On Hypothecated 1 Units Of Tata LPT 1109, 1 Units Of Tata LPT 1613, 1 Unit Of Tata Hitachi SHINRAI Bx80 Backhoe Loader

6. Charge created in favour of the charge holder (HDFC Bank Limited) on 25/03/2022 of Rs. 37.14 Lakhs over moveable property First Charge On Hypothecated Exclusive Charge On ONE EQUIPMENT By Way Of Hypothecation Namely - VENUS CP 36 BATCHING PLANT VENUS TECHNO EQUIPMENT PVT LTD

7. Charge Modified in favour of the charge holder (ICICI Bank Limited) on 12/12/2022 of Rs. 3000.00 Lakhs and modified on 01/02/2025 to Rs. 8000.00 Lakhs over certain assets of the company. The charged asset shall mean and Include : the whole of cash, cash equivalent, liquid investments in securities, inventory, prepaid expenses, other liquid assets, book debts, bills, whether documentary or clean, and all other assets each recognised as current assets under the applicable law and accounting norms both present and future, whether in possession or under the control of the Borrower or not.

8. Charge created in favour of the charge holder (HDFC Bank Limited) on 18/11/2022 of Rs. 20.30 Lakhs over moveable property first charge on hypothecation of equipment Alax Fiory Ajax concrete pump asp 4011 (year of manufacturing 2022)

9. Charge created in favour of the charge holder (The Bharat Co-operative Bank(Mumbai) LTD) on 25/09/2023 of Rs. 15 Lakhs over bookdebts

10. Charge created and modified in favour of the charge holder (Axis Bank Limited(Mumbai)) on 11/07/2023 & 07/03/2024 of Rs. 3500 Lakhs over bookdebts.

11. Charge created in favour of the charge holder (HDFC Bank Limited(Mumbai)) on 25/06/2023 of Rs. 28.44 Lakhs over bookdebt.

Particulars	March 31, 2025	March 31, 2024
Note 41: Assets Pledged as Security		
The carrying amounts of assets pledged as security for borrowings are:		
Financial Assets		
Fixed Deposits with Bank	2,031.22	1,451.55
Total assets pledged as security	2,031.22	1,451.55

Note. 43: Relationship with Struck Off Companies:-

During the year, the company does not have any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note. 44: Willful Defaulter:-

During the year, the company is not declared as willful defaulter by any bank or financial Institution or other lender.

Note. 45: Ratio					
	Particulars	Formula	Variables		2024-25
a.	Current Ratio	Current Assets/Current Liabilities	24,026	14,427	1.67
b.	Debt - Equity Ratio	Total Debts/Total Equity	5,484	14,298	0.38
c.	Debt Service Coverage ratio	EBITDA/Total Debts	3,622	5,484	0.66
d.	Return on Equity Ratio	Net Profit/Total Owners Fund	2,123	14,298	0.15
e.	Inventory Turnover Ratio	Total Turnover/Average Inventory	31,550	7,031	4.49
f.	Trade Receivable Turnover Ratio	Total Turnover/ AverageTrade Receivables	31,550	2,762	11.42
g.	Trade Payable Turnover Ratio	Net Purchases/ AverageTrade Payables	5,477	6,437	0.85
h.	Net Capital turnover Ratio	Total Turnover/ (Current Asset-Current Liability)	31,550	9,599	3.29
i.	Net Profit Ratio	Net Profit/Total turnover	2,123	31,550	0.07
j.	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities)	3,248	9,599	0.34
k.	Return on Investment	Interest Income/Investment	337	2,374	0.14

Note 46. Ratio					

	Particulars	Formula	Variables		2023-24
a.	Current Ratio	Current Assets/Current Liabilities	17,646.86	9,690.71	1.82
b.	Debt - Equity Ratio	Total Debts/Total Equity	5,990.37	12,287.81	0.49
c.	Debt Service Coverage ratio	EBITDA/Total Debts	3,095.34	5,990.37	0.52
d.	Return on Equity Ratio	Net Profit/Total Owners Fund	1,697.64	12,287.81	0.14
e.	Inventory Turnover Ratio	Total Turnover/Average Inventory	24,872.21	5,508.56	4.52
f.	Trade Receivable Turnover Ratio	Total Turnover/Average Trade Receivables	24,872.21	2,493.93	9.97
g.	Trade Payable Turnover Ratio	Net Purchases/Average Trade Payables	4,586.97	3,307.27	1.39
h.	Net Capital turnover Ratio	Total Turnover/ (Current Asset-Current Liability)	24,872.21	7,956.15	3.13
i.	Net Profit Ratio	Net Profit/Total turnover	1,697.64	24,872.21	0.07
j.	Return on Capital Employed	EBIT/(Total Assets-Current Liabilities)	2,702.19	7,956.15	0.34
k.	Return on Investment	Interest Income/Investment	243.78	2,002.90	0.12
	Particulars	% Change	Reason for Change 25 % or More		

a.	Current Ratio	-8.55%	NA		
b.	Debt - Equity Ratio	-21.32%	NA		
c.	Debt Service Coverage ratio	27.83%	NA		
d.	Return on Equity Ratio	7.46%	NA		
e.	Inventory Turnover Ratio	-0.62%	NA		
f.	Trade Receivable Turnover Ratio	14.55%			
g.	Trade Payable Turnover Ratio	-38.66%	Due to company cash flow management inefficient to pay creditors on time and which had hampers the payment cycle.		
h.	Net Capital turnover Ratio	5.14%	NA		
i.	Net Profit Ratio	-1.43%	NA		
j.	Return on Capital Employed	-0.37%	NA		
k.	Return on Investment	16.62%	Due to company has lower interest income as compared to its investment amount.		

Note: 48 Other Disclosure

The financial information relating to the Joint ventures RGI RBIPL having Interest of 26% has not been included in the accompanying financial statements, as the data pertaining to these entities was not made available to the management and consequently not provided for audit. Accordingly, the financial statements do not include the assets, liabilities, income, and expenses, if any, relating to these joint ventures

### [611800] Notes - Revenue

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of revenue [TextBlock]	Textual information (86) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (87) [See below]

## Textual information (86)

## Disclosure of revenue [Text Block]

	For the year ended	For the year ended
	March 31, 2025	March 31, 2024
Note: 20 Revenue from Operations		
Contract Revenue	31,119.30	24,438.04
Share of Profit/(Loss) from JV	430.49	434.17
Total	31,549.79	24,872.21

Note: 21 Other Income		
Discount Received	0.08	0.68
Expenses W/off	-	1.54
Interest from Fixed Deposit	102.92	66.42
Interest from other Deposits	22.81	2.40
Interest Income	211.30	19.85
Impairment Account	274.02	
Interest on loans and Advance	-	155.11

	Total	611.13	246.01

## Textual information (87)

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

(l)	Revenue recognition
	<p>Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government</p> <p>Contract revenue includes the initial amount agreed in the contract plus any variations in contract work, claims and incentive payments, to the extent that it is probable that they will result in revenue and can be measured reliably.</p> <p>If the outcome of a construction contract can be estimated reliably, contract revenue is recognised in profit or loss in proportion to the stage of completion of the contract. The stage of completion is assessed by reference to surveys of work performed. Otherwise, contract revenue is recognised only to the extent of contract costs incurred that are likely to be recoverable.</p> <p>Revenue also includes claims / variations when it is highly probable of recovery based on estimate and assessment of each item by the management based on their judgement of recovery. The management considers that this input method is an appropriate measure of the progress towards complete satisfaction of these performance obligations under Ind AS 115</p> <p>Sale of goods: Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates. Revenue is exclusive of tax which is collected on behalf of government.</p> <p>Profit/ (Loss) on derivatives : Profit/ (Loss) on derivatives contracts on account of fair value changes are recognised as either income or expenses as the case may be in the profit and loss statement.</p> <p>Interest Income : Interest is recognized on time proportion basis.</p> <p>Other income: Other income is recognized only when it is reasonably certain that the ultimate collection will be made.</p>

### [612400] Notes - Service concession arrangements

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

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

**[612000] Notes - Construction contracts**

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

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

**[612600] Notes - Employee benefits****Disclosure of net defined benefit liability (assets) [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
Net defined benefit liability (assets) [Axis]	Net defined benefit liability (assets) [Member]			Present value of defined benefit obligation [Member]
Defined benefit plans categories [Axis]	1			1
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Refer to child member	Refer to child member		Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	4.51	3.58		(A) 4.51
Total increase (decrease) in net defined benefit liability (assets)	4.51	3.58		4.51
Net defined benefit liability (assets) at end of period	42.63	38.12	34.54	42.63

(A)

Particulars	2024-25
Current service cost	4.5
Rounding off	0.01

**Disclosure of net defined benefit liability (assets) [Table]**

..(2)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]			
	Present value of defined benefit obligation [Member]		Plan assets [Member]	
Net defined benefit liability (assets) [Axis]				
Defined benefit plans categories [Axis]	1		1	
	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of net defined benefit liability (assets) [Abstract]				
Disclosure of net defined benefit liability (assets) [Line items]				
Description of type of plan	Gratuity		Gratuity	Gratuity
Changes in net defined benefit liability (assets) [Abstract]				
Current service cost, net defined benefit liability (assets)	3.58		0	0
Total increase (decrease) in net defined benefit liability (assets)	3.58		0	0
Net defined benefit liability (assets) at end of period	38.12	34.54	0	0

**Disclosure of net defined benefit liability (assets) [Table]**

..(3)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]
Net defined benefit liability (assets) [Axis]	Plan assets [Member]
Defined benefit plans categories [Axis]	1
	31/03/2023
Disclosure of net defined benefit liability (assets) [Abstract]	
Disclosure of net defined benefit liability (assets) [Line items]	
Net defined benefit liability (assets) at end of period	0

**Disclosure of defined benefit plans [Table]**

..(1)

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

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]	
Defined benefit plans categories [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	Gratuity	Gratuity
Surplus (deficit) in plan [Abstract]		
Defined benefit obligation, at present value	42.63	38.12
Plan assets, at fair value	0	0
Net surplus (deficit) in plan	-42.63	-38.12
Actuarial assumption of discount rates	6.90%	6.90%
Actuarial assumption of expected rates of salary increases	9.00%	9.00%

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of employee benefits [TextBlock]	Textual information (88) [See below]	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

## Textual information (88)

## Disclosure of employee benefits [Text Block]

(q)	Employee benefits
	<p>The Company operates the following post-employment schemes:</p> <p>B. Defined contribution Plan - Provident Fund of few employees at Branch office.</p> <p>Defined Contribution Plans</p> <p>Eligible employees of company receive benefits from a provident fund, which is a defined benefit plan. Both the eligible employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee's salary. The Company contributes a portion to Recognized provident Fund set up by Employees Provident Fund Organization of India which is deposited to government account within due date as set under Employees' Provident Funds &amp; Miscellaneous Provisions Act, 1952. The rate at which the annual interest is payable to the beneficiaries by the trust is being administered by the government.</p>

	Note: 24 Employee Benefits Expense		
	Salaries and bonus	3,541.83	3,708.31
	Contribution to PF & ESIC	483.91	476.34
	Directors Remuneration	113.00	104.00
	Gratuity	4.50	3.58
	Key Man Insurance Policy	10.33	10.39
	Staff Welfare Expenses	60.03	51.37
	Total	4,213.60	4,354.00

	Note: 34 Employee Benefits		
	Particulars	March 31, 2025	March 31, 2024

Gratuity - Current	4.50	3.58
Gratuity - Non-current	-	-
Compensated Absences (Leave Salary) - Current		
Compensated Absences (Leave Salary) - Non-current	-	-
Total outstanding as on reporting date	4.50	3.58

Note. 42. Employee Benefits:-		(Rs in Lakhs)
Particulars	March 31, 2025	March 31, 2024
Gratuity - Current	-	-
Gratuity - Non-current	42.63	38.12
Compensated Absences - Current		
Compensated Absences - Non-current		
Total outstanding as on reporting date	42.63	38.12
A. Gratuity (Defined Benefit Plan)		
i) General Description: The Group provides for gratuity for employees in India as per the payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service. The company's liability towards gratuity is determined on the basis of year end actuarial valuations applying the Projected Unit Credit Method (as per Ind AS 19) done by an independent actuary.		

Particulars		
ii) Change in the present value of the defined benefit obligation		
Opening defined benefit obligation	-	-
Current service cost	4.50	3.58
Interest cost	-	-
Actuarial (gain) / loss due to remeasurement on change in assumptions	-	-
change in demographic assumptions	-	-
change in financial assumptions	-	-
experience variance (i.e. Actual experience vs assumptions)	-	-
Past service cost	38.13	34.54
Experience (gain) / loss on plan liability	-	-
Benefits paid and transfer out	-	-
Closing defined benefit obligation	42.63	38.13
iii) Change in the fair value of plan assets:		
Opening fair value of plan assets	-	-
Investment Income	-	-
Contributions by employer	-	-

Contributions by employee	-	-
Benefits paid	-	-
Return on plan assets , excluding amount recognised in net interest expense	-	-
Closing fair value of plan assets	-	-
iv) Breakup of Actuarial gain/loss		
Actuarial [gain]/ loss arising from change in demographic assumption	-	-
Actuarial [gain]/ loss arising from change in financial assumption	-	-
Actuarial [gain]/ loss arising from experience adjustment	-	-
v) Expenses/ [Incomes] recognised in the Statement of Profit and Loss:		
Current service cost	4.50	3.58
Past service cost	-	-
(Gains) / losses - on settlement	-	-
Interest cost / (Income) on benefit obligation	-	-
Net expenses/ [benefits]	4.50	3.58
vi) Other Comprehensive Income		
Actuarial (Gain)/Loss recognized for the period due to change in assumptions	-	-
-change in demographic assumptions	-	-

-change in financial assumptions	-	-
-experience variance (i.e. Actual experience vs assumptions)	-	-
Asset limit effect	-	-
Return on plan assets excluding net interest	-	-
Total Actuarial (Gain)/Loss recognized in OCI	-	-
vii) Movement in net liabilities recognised in Balance Sheet:		
Opening net liabilities	38.12	34.54
Expenses as above [P & L Charge]	4.50	3.58
Benefits Paid		-
Other Comprehensive Income (OCI)		-
Liabilities/ [Assets] recognised in the Balance Sheet	42.62	38.12
viii) Amount recognized in the balance sheet:		
PVO at the end of the year	-	-
Fair value of plan assets at the end of the year	42.62	38.12
Deficit	42.62	38.12
Unrecognised past service cost	-	-
(Liabilities)/Assets recognized in the Balance Sheet	42.62	38.12

ix) Principal actuarial assumptions as at Balance sheet date:		
Discount rate range	6.90%	6.85%
[The rate of discount is considered based on market yield on Government Bonds having currency and terms in consistence with the currency and terms of the post-employment benefit obligations].		
Annual increase in salary cost	9.00%	9.00%
[The estimates of future salary increases are considered in actuarial valuation, taking into account inflation, seniority, promotion and other relevant factors such as supply and demand in the employment market].		
Employee Attrition Rate (Past Services (PS)) - 10% to 50.00%	10% to 15%	10% to 15%
	5.89 to 8.45	5.87 to 8.32
Sensitivity analysis:		
Change in Liability for 1% decrease in discount rate	77.40	62.55
Change in Liability for 1% increase in discount rate	64.81	52.59
Change in Liability for 1% decrease in salary/ medical inflation rate	65.23	52.88
Change in Liability for 1% increase in salary/ medical inflation rate	76.50	61.88
Change in Liability for 0.5% increase in attrition rate	65.06	53.36
Change in Liability for 0.5% decrease in attrition rate	84.05	72.82
Change in Liability for 0.1% decrease in mortality rate	70.67	57.23

Change in Liability for 0.1% increase in mortality rate	70.63	57.20
Note: Acturial valuation report not provided by managemnt.		

#### B. Compensated absence (long term employee benefits)

##### General description:-

The Group has provided for liability towards leave salary on accrual basis. The Company has policy of leave encashment to the maximum of 45 days. Any balance in excess of utilisation of leave shall stands lapse.

#### C. Defined Contribution Plans

The Group also has certain defined contribution plans. Contributions payable by the group companies to the concerned Government authorities in respect of Provident Fund, Family Pension Fund and Employees State Insurance etc are charged to Statement of Profit and Loss. The obligation of the Group is limited to the amount contributed and it has no contractual or any constructive obligation. Amount recognized during the year (for the period startting from the date of acquisition till the reporting date, in case of newly acquired subsidiary companies) as contribution in statement of Profit & Loss.

### [612800] Notes - Borrowing costs

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

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

**[700100] Notes - Key managerial personnels and directors remuneration and other information**

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

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

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	Ratansingh Motisingh Rathore	Keshav Rathi	Ashima Chhatwal	AJAYPALSINGH RATANSINGH RATHORE
Director identification number of key managerial personnel or director	01774451	07288145	09157529	08803680
Permanent account number of key managerial personnel or director	AACPR4164L	ATAPR5594B	ATTPC3027D	EDCPR7699P
Date of birth of key managerial personnel or director	02/07/1966	29/06/1991	15/07/1993	26/03/2001
Designation of key managerial personnel or director	Managing Director	Director	Director	Whole Time Director
Shares held by key managerial personnel or director	[shares] 75,22,780	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	104	0	0	139.07
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	104	0	0	139.07
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	104	0	0	139.07

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

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

Key managerial personnels and directors [Axis]	5	6	7	8
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]				
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]				
Name of key managerial personnel or director	ROOPKUWAR RATANSINGH RATHORE	MAHIPAL JAYANTILAL SHETHIYA	AVANI NIKHIL HARIKANTRA	Sureshkumar Dargaji Jain
Director identification number of key managerial personnel or director	09564465	09746350		
Permanent account number of key managerial personnel or director	DGHPR0221N	BQOPS9689A	AHDPT2257Q	ADEPJ0777C
Date of birth of key managerial personnel or director	07/12/1999	28/09/1989	01/01/1900	01/01/1900
Designation of key managerial personnel or director	Whole Time Director	Director	Company Secretary	CFO
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	99.27	0	0	0
Perquisites key managerial personnel or director	0	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	99.27	0	0	0
Sitting fees key managerial personnel or director	0	0	0	0
Stock option key managerial personnel or director	0	0	0	0
Sweat equity key managerial personnel or director	0	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0	0
Other commission key managerial personnel or director	0	0	0	0
Other compensation key managerial personnel or director	0	0	0	0
Total key managerial personnel or director remuneration	99.27	0	0	0

**[612200] Notes - Leases**

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

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

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

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

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

**[612900] Notes - Insurance contracts**

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

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

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

**[500100] Notes - Subclassification and notes on income and expenses**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (89) [See below]	
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	(A) 0	(B) 0
Revenue from sale of services	(C) 31,549.79	(D) 24,872.21
Total revenue from operations other than finance company	31,549.79	24,872.21
Total revenue from operations	31,549.79	24,872.21
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	102.92	66.42
Interest on other current investments	(E) 22.81	(F) 2.4
Total interest income on current investments	125.73	68.82
Total interest income	125.73	68.82
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	(G) 485.4	(H) 177.19
Total other non-operating income	485.4	177.19
Total other income	611.13	246.01
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Other interest charges	480.39	492.6
Total interest expense	480.39	492.6
Other borrowing costs	(I) 45.44	(J) 89.62
Total finance costs	525.83	582.22
Employee benefit expense [Abstract]		
Salaries and wages	3,541.83	3,708.31
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	113	104
Total remuneration to directors	113	104
Total managerial remuneration	113	104
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	483.91	476.34
Total contribution to provident and other funds	483.91	476.34
Gratuity	4.5	3.58
Staff welfare expense	60.03	51.37
Other employee related expenses	(K) 10.33	(L) 10.4
Total employee benefit expense	4,213.6	4,354
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	374.1	393.14
Total depreciation, depletion and amortisation expense	374.1	393.14
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	4.85	26.25
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0

Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	(M) 175.9	(N) 237.56
Total rates and taxes excluding taxes on income	175.9	237.56
Electricity expenses	13.52	22.21
Telephone postage	(O) 2.64	(P) 3.02
Printing stationery	4.8	3.48
Travelling conveyance	49.23	23.55
Legal professional charges	94.58	168.9
Vehicle running expenses	314.07	132.53
Directors sitting fees	2.4	2.4
Advertising promotional expenses	(Q) 0.55	(R) 33.7
Cost repairs maintenance other assets	48.24	68.88
Cost water charges	3.53	3.81
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	8.05	7.4
Total payments to auditor	8.05	7.4
CSR expenditure	38.04	31.51
Miscellaneous expenses	(S) 22,446.69	(T) 10,867.97
Total other expenses	(U) 23,207.09	(V) 11,633.17
Current tax [Abstract]		
Current tax pertaining to current year	621.65	484.86
Total current tax	621.65	484.86

**Footnotes**

(A)

Particulars	2024-25
Share of Profit/(Loss) from JV	430.49
Contract Revenue	31119.3

(B)

Particulars	2023-24
Share of Profit/(Loss) from JV	434.17
Contract Revenue	24438.04

(C)

Particulars	2024-25
Contract Revenue	31119.3
Share of Profit/(Loss) from JV	430.49

(D)

Particulars	2023-24
Contract Revenue	24438.04
Share of Profit/(Loss) from JV	434.17

(E)

Particulars	2024-25
Interest from other Deposits	22.81

(F)

Particulars	2023-24
Interest from other Deposits	2.4

(G)

Particulars	2024-25
Interest Income	211.3
Impairment Account	274.02
Interest on loans and Advance	0
Discount Received	0.08
Expenses W/off	0
Rounding off	0

(H)

Particulars	2023-24
Interest Income	19.85
Impairment Account	0
Interest on loans and Advance	155.11
Discount Received	0.68

Expenses W/off	1.54
Rounding off	0.01

(I)

Particulars	2024-25
Processing & Bank Charges	45.45
Rounding off	-0.01

(J)

Particulars	2023-24
Processing & Bank Charges	89.62
Rounding off	0

(K)

Particulars	2024-25
Key Man Insurance Policy	10.33
Rounding off	0

(L)

Particulars	2023-24
Key Man Insurance Policy	10.39
Rounding off	0.01

(M)

Particulars	2024-25
Rent, Rates & Taxes	175.9

(N)

Particulars	2023-24
Rent, Rates & Taxes	237.56

(O)

Particulars	2024-25
Postage & Courier	1.02
Telephone & Internet Charges	1.62

(P)

Particulars	2023-24
Postage & Courier	0.99
Telephone & Internet Charges	2.03

(Q)

Particulars	2024-25
Advertisement Charges	0.55
Business Promotion Expenses	0

(R)

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Particulars	2023-24
Advertisement Charges	0.63
Business Promotion Expenses	33.07

(S)

Particulars	2024-25
Brokerage Expenses	4.39
Contribution to Political Parties	2
CIBIL Report Charges	0
Foreign Exchange Gain/loss	5.16
GST Interest	2.17
Late Fees on GST	0.12
Labour Licence Fees	0
Loss on Sale of Asset	3.1
Miscellaneous Expenses	38.1
Merchant Banking Expense	15
Office Expenses	11.81
ROC Fees	0.61
Service Charges	0.03
Stamping & Verification	1.52
Consulting Fees	126.73
Written Off	0.51
Professional Tax	0.03
Penal Interest	0.02
GPS Tracking Exp	3
MCGM & Nagarpalika Taxes	300.56
Hiring Charge	565.68
Installation Charges	0.03
Labour Charges	1857.15
Site Expenses	93.74
Sub Contract Charges	18745.98
Tender Expenses	30.07
Transport Charges	627.74
Weighing Charges	10.88
Laying Charges	0.57
Rounding off	-0.01

(T)

Particulars	2023-24
Brokerage Expenses	3
Contribution to Political Parties	0
CIBIL Report Charges	0.02
Foreign Exchange Gain/loss	0
GST Interest	1.85
Late Fees on GST	1.27
Labour Licence Fees	0.24
Loss on Sale of Asset	0
Miscellaneous Expenses	0
Merchant Banking Expense	0
Office Expenses	28.72
ROC Fees	0.8
Service Charges	1.16
Stamping & Verification	1.12
Consulting Fees	116.14
Written Off	0.18
Professional Tax	0.08
Penal Interest	0
GPS Tracking Exp	1.74
MCGM & Nagarpalika Taxes	521.67
Hiring Charge	1378.7
Installation Charges	0
Labour Charges	2042.84
Site Expenses	52.69
Sub Contract Charges	6279.83
Tender Expenses	14.03
Transport Charges	405.01
Weighing Charges	16.91
Laying Charges	0
Rounding off	-0.03

(U)

Particulars	2024-25
Other Expenses	23207.08

Rounding off	0.01
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(V)

Particulars	2023-24
Other Expenses	11633.18
Rounding off	-0.01

## Textual information (89)

### Subclassification and notes on income and expense explanatory [Text Block]

	Note: 22 Purchase of Stock In trade		
	Purchases	5,477.08	4,586.97
	Total	5,477	4,587

	Note: 23 Changes in Inventory		
	Opening stock	4,829.00	6,188.12
	Closing Stock	9,233.65	4,829.00
	Total	(4,405)	1,359

	Note: 25 Finance Cost		
	Processing & Bank Charges	45.45	89.62
	Interest on financial liabilities carried at amortised cost	480.39	492.60
	Total	525.83	582.22

Note: 26 Other Expenses		
Direct Expenses		
GPS Tracking Exp	3.00	1.74
MCGM & Nagarpalika Taxes	300.56	521.67
Hiring Charge	565.68	1,378.70
Installation Charges	0.03	-
Labour Charges	1,857.15	2,042.84
Site Expenses	93.74	52.69
Sub Contract Charges	18,745.98	6,279.83
Tender Expenses	30.07	14.03
Transport Charges	627.74	405.01
Water Supply Expenses	3.53	3.81
Weighing Charges	10.88	16.91
Laying Charges	0.57	-
Fuel Expenses	4.85	26.25
Indirect Expenses		
Advertisement Charges	0.55	0.63

Audit Fees	8.05	7.40
Brokerage Expenses	4.39	3.00
Business Promotion Expenses	-	33.07
Conveyance Expenses	49.23	23.55
CSR Expenses	38.04	31.51
Contribution to Political Parties	2.00	
CIBIL Report Charges	-	0.02
Director Sitting Fees	2.40	2.40
Electricity Expenses	13.52	22.21
Foreign Exchange Gain/loss	5.16	
GST Interest	2.17	1.85
Late Fees on GST	0.12	1.27
Labour Licence Fees		0.24
Legal & Professional Fees	38.52	168.90
Loss on Sale of Asset	3.10	-
Miscellaneous Expenses	38.10	-
Merchant Banking Expense	15.00	-
Office Expenses	11.81	28.72

	Postage & Courier	1.02	0.99
	Printing & Stationery	4.80	3.48
	Professional fees	56.06	
	Professional Tax	0.03	0.08
	Penal Interest	0.02	-
	Rent, Rates & Taxes	175.90	237.56
	Repairs & Maintenances	48.24	68.88
	ROC Fees	0.61	0.80
	Service Charges	0.03	1.16
	Stamping & Verification	1.52	1.12
	Telephone & Internet Charges	1.62	2.03
	Consulting Fees	126.73	116.14
	Vehicle Expenses	314.07	132.53
	Written Off	0.51	0.18
	Total	23,207.08	11,633.18
	Note: 27 Depreciation		
	Depreciation	374.10	393.14

Total	374.10	393.14
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Note: 29 Details of auditors remuneration			
Particulars	Units	Year ended	
		March 31, 2025	March 31, 2024
As auditor :			
Audit fees	Rs	7.40	7.40
Tax audit fees	Rs	-	-
other matters	Rs	-	-
Total payment to auditors	Rs	7.40	7.40

### [613200] Notes - Cash flow statement

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of cash flow statement [TextBlock]	Textual information (90) [See below]		
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (91) [See below]		
Cash and cash equivalents cash flow statement	2,047.15	1,502.77	3,141.09
Cash and cash equivalents	2,047.15	1,502.77	
Income taxes paid (refund), classified as operating activities	621.65	484.86	
Total income taxes paid (refund)	621.65	484.86	

## Textual information (90)

## Disclosure of cash flow statement [Text Block]

Standalone Cash Flow Statement for the financial year 2024-25 (Amount's In Lakhs)				
Particulars	Amount in Rs		Amount in Rs	
	March 31, 2025		March 31, 2024	
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Net Profit before tax as per Statement of Profit and Loss		2,767.87		2,209.59
Adjustment for:				
Depreciation/ Amortisation	374.10		393.14	
Employee defined benefit plan expenses / Provisions	4.50		3.58	
Interest Income	(337.03)		(243.78)	
Interest Expenses	525.83	567.41	582.22	735.17
Operating Profit before Working Capital Changes		3,335.28		2,944.76
Adjusted for :				
Other Current Assets (Excluding Advance Tax)	(520.04)		39.42	
Other Financial Assets	(905.58)		(629.05)	
Loans & Advances	(2,223.33)		(1,810.37)	

Other Financial Liabilities				
Inventories	(4,404.65)		1,359.12	
Trade Receivable	1,278.72		(1,814.05)	
Trade Payable	3,529.38		(798.36)	
Provision	143.88		89.15	
Other Current Liabilities	2,211.79	(889.83)	(277.16)	(3,841.30)
Cash Generated from Operations		2,445.45		(896.54)
Taxes refund / (paid) - (net)		(621.65)		(484.86)
Net Cash from/(used in) Operating Activities (A)		1,823.80		(1,381.40)
CASH FLOW FROM INVESTING ACTIVITIES:				
Investment Property	(3.38)		(34.20)	
Purchase of Fixed Assets	(712.49)		(104.99)	
Sale of Fixed Assets	35.39		0.50	
Financial Investments	96.06		(86.06)	
Interest Received	337.03		243.78	
Net Cash from Investing Activities (B)		(247.40)		19.03



Cash on hand		10.82		14.73
Total		2,047.15		1,502.77

## Textual information (91)

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

(h)	Cash and cash equivalents
	<p>Cash and Cash Equivalents comprise cash and deposits with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.</p> <p>For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions and other short term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.</p>

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

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of work-in-progress	(A) -4,404.65	(B) 1,359.12
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-4,404.65	1,359.12
Amount of contributions made to political party or for political purpose	2	0
Total revenue from sale of products	(C) 0	(D) 0
Domestic revenue services	31,549.79	24,872.21
Total revenue from sale of services	(E) 31,549.79	(F) 24,872.21
Gross value of transaction with related parties	1,604.9	3,682.47
Bad debts of related parties	0	0

**Footnotes**

(A)

Particulars	2024-25
Opening stock	4829
Closing Stock	-9233.65

(B)

Particulars	2023-24
Opening stock	6188.12
Closing Stock	-4829

(C)

Particulars	2024-25
Share of Profit/(Loss) from JV	430.49
Contract Revenue	31119.3

(D)

Particulars	2023-24
Share of Profit/(Loss) from JV	434.17
Contract Revenue	24438.04

(E)

Particulars	2024-25
Contract Revenue	31119.3
Share of Profit/(Loss) from JV	430.49

(F)

Particulars	2023-24
Contract Revenue	24438.04
Share of Profit/(Loss) from JV	434.17

**[611200] Notes - Fair value measurement**

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

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

**[613300] Notes - Operating segments**

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of entity's operating segments [TextBlock]	Textual information (92) [See below]	
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**Textual information (92)****Disclosure of entity's operating segments [Text Block]**

NOTE 36: Segment Reporting

Primary segment (Business segment)

The Company is engage in only one segment of construction, so the company is not have segment reporting.

**[610700] Notes - Business combinations**

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

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

**[611500] Notes - Interests in other entities****Disclosure of joint ventures [Table]**

..(1)

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

Joint ventures [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Wani RBIPLL JV	Wani RBIPLL JV	RBIPPL & LNA JV	LNA-R & B (JV)
Principal place of business of joint venture	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAAAW9808M	AAAAW9808M	AACAL7457M	AACAL7457M
Proportion of ownership interest in joint venture	26.00%	26.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	26.00%	26.00%	26.00%	26.00%

**Disclosure of joint ventures [Table]**

..(2)

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

Joint ventures [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hydroair (JV)	RBIPPL & Hydroair (JV)	RBIPPL & SRCC (JV)	RBIPPL & SRCC (JV)
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAZFR7482A	AAZFR7482A	AADAR9538C	AADAR9538C
Proportion of ownership interest in joint venture	51.00%	51.00%	74.00%	74.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	74.00%	74.00%

**Disclosure of joint ventures [Table]**

..(3)

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

Joint ventures [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL - MT PHAD JV	RBIPPL - MT PHAD JV	RBIPPL - DEV-MTP JV	RBIPPL - DEV-MTP JV
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	D-1, 6 Sat kripa. Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa. Pream Nagar Borivali west Mumbai 92
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Proportion of ownership interest in joint venture	85.00%	85.00%	60.00%	60.00%
Proportion of voting rights held in joint venture	85.00%	85.00%	60.00%	60.00%

**Disclosure of joint ventures [Table]**

..(4)

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

Joint ventures [Axis]	7		8	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hive (JV)	RBIPPL & Hive (JV)	GSCPL-RBIPL JV	GSCPL-RBIPL JV
Principal place of business of joint venture	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	B-1 Neela Apartment, Opp Mandpeshwar Estate S V P Road, Borivali west Mumbai 400092	B-1 Neela Apartment, Opp Mandpeshwar Estate S V P Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAHAR8093A	AAHAR8093A	AAJAG6668C	AAJAG6668C
Proportion of ownership interest in joint venture	65.00%	65.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	65.00%	65.00%	26.00%	26.00%

**Disclosure of joint ventures [Table]**

..(5)

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

Joint ventures [Axis]	9		10	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPL-MEIPL-MTP-J.V	RBIPL-MEIPL-MTP-J.V	SM ECO RBIPL JV	SM ECO RBIPL JV
Principal place of business of joint venture	D-1 Bldg No 6, Sat Kripa CHSL Ground Floor, Pream Nagar Borivali west Mum 92	D-1 Bldg No 6, Sat Kripa CHSL Ground Floor, Pream Nagar Borivali west Mum 92	109 Adan Bagh Extention, Dayal bagh, Agra Uttarpradesh 282005	109 Adan Bagh Extention, Dayal bagh, Agra Uttarpradesh 282005
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAJAR6189D	AAJAR6189D	ACFAS0089P	ACFAS0089P
Proportion of ownership interest in joint venture	60.00%	60.00%	51.00%	51.00%
Proportion of voting rights held in joint venture	60.00%	60.00%	51.00%	51.00%

**Disclosure of joint ventures [Table]**

..(6)

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

Joint ventures [Axis]	11		12	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	KUNJAL RBIPL JV	KUNJAL RBIPL JV	RBIPL JAIN GRUH UDYOG JV	RBIPL JAIN GRUH UDYOG JV
Principal place of business of joint venture	69 Sarla Bagh, Dayal bagh Agara Uttar Pardesh 282005	69 Sarla Bagh, Dayal bagh Agara Uttar Pardesh 282005	39 Mission Compound Saharanpur Uttar Pardesh 247001	39 Mission Compound Saharanpur Uttar Pardesh 247001
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	ABBFK3198B	ABBFK3198B	AAIAJ5847M	AAIAJ5847M
Proportion of ownership interest in joint venture	30.00%	30.00%	51.00%	51.00%
Proportion of voting rights held in joint venture	30.00%	30.00%	51.00%	51.00%

**Disclosure of joint ventures [Table]**

..(7)

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

Joint ventures [Axis]	13		14	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPL KPM JV	RBIPL KPM JV	PSCC (JV)	PSCC (JV)
Principal place of business of joint venture	165 Gupta Colony, Baghpat Road T P Nagar Meerut 250002 UP	165 Gupta Colony, Baghpat Road T P Nagar Meerut 250002 UP	SCS 29 2nd Floor, Crystal Plaza Chotti Baradri part II Jalandhar Punjab 144001	SCS 29 2nd Floor, Crystal Plaza Chotti Baradri part II Jalandhar Punjab 144001
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AAKAR4457K	AAKAR4457K	AAMAP4546R	AAMAP4546R
Proportion of ownership interest in joint venture	51.00%	51.00%	15.00%	15.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	15.00%	15.00%

**Disclosure of joint ventures [Table]**

..(8)

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

Joint ventures [Axis]	15	16	17	18
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	MCPL-RBIPL JV	DCC RBIPL JV	Annapurna Construction JV	DB-RBIPL JV
Principal place of business of joint venture	Ward No. 30, Balaji dall Mill Ke pass, Beksar, Bikanear Rajasthan 334803	Ground Floor, Bildg No 5, Flat No 3, Shivom CHSL LTD D.N. Dube Road, ratan Nagar, Dahisar east Mumbai 400068		Unit No 402, Techno IT park, Near Ekkay Resort, Link Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Permanent account number of joint venture	AATAM6773C	AAKAR2277H	AARAA1116D	AAIAD9537G
Proportion of ownership interest in joint venture	51.00%	50.00%	48.00%	26.00%
Proportion of voting rights held in joint venture	51.00%	50.00%	48.00%	26.00%

**Disclosure of joint ventures [Table]**

..(9)

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

Joint ventures [Axis]	19	20	21
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]			
Disclosure of joint ventures [Line items]			
Name of joint venture	Harish Chandra JV	KC RBIPL JV	KR Konark R & B JV
Principal place of business of joint venture		C/190/106-C, Bilandpur, Bansgaon Colony, Gorakhpur UP 273001	Basement, Hina Residency, Dahanukarwadi, Dattamandir Road, kandivali west Mumbai 400067
Country of incorporation of joint venture	INDIA	INDIA	INDIA
Permanent account number of joint venture	ACAFM0277D	AAMAK5434F	ABAFK2304C
Proportion of ownership interest in joint venture	30.00%	30.00%	24.00%
Proportion of voting rights held in joint venture	30.00%	30.00%	24.00%

**Disclosure of information about unconsolidated subsidiaries [Table]**

..(1)

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

Unconsolidated subsidiaries [Axis]	1	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Name of subsidiary	Ratansingh Motisingh Rathore Foundation	Ratansingh Motisingh Rathore Foundation
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U85500MH2023NPL408304	U85500MH2023NPL408304
Disclosure of information about unconsolidated subsidiaries [Abstract]		
Disclosure of information about unconsolidated subsidiaries [Line items]		
Type of un-consolidated subsidiaries	Unconsolidated subsidiaries that investment entity controls directly	Unconsolidated subsidiaries that investment entity controls directly
Name of subsidiary	Ratansingh Motisingh Rathore Foundation	Ratansingh Motisingh Rathore Foundation
Country of incorporation or residence of subsidiary	INDIA	INDIA
CIN of subsidiary company	U85500MH2023NPL408304	U85500MH2023NPL408304
Proportion of ownership interest in subsidiary	99.99%	99.99%
Proportion of voting rights held in subsidiary	99.99%	99.99%

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

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

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

..(1)

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

Joint ventures [Axis]	1		2	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	Wani RBIPLL JV	Wani RBIPLL JV	RBIPPL & LNA JV	LNA-R & B (JV)
Permanent account number of joint venture	AAAAW9808M	AAAAW9808M	AACAL7457M	AACAL7457M
Principal place of business of joint venture	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	308/306 2nd floor, sangarmal City Center, M A Road, Srinagar, Kashmir 190001	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan	1/513, Vidhyadhar Nagar, Jaipur, 302040 Rajasthan
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	26.00%	26.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	26.00%	26.00%	26.00%	26.00%

**Disclosure of joint ventures [Table]**

..(2)

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

Joint ventures [Axis]	3		4	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hydroair (JV)	RBIPPL & Hydroair (JV)	RBIPPL & SRCC (JV)	RBIPPL & SRCC (JV)
Permanent account number of joint venture	AAZFR7482A	AAZFR7482A	AADAR9538C	AADAR9538C
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh	M/s Shree ram Construction Company, Bhagwati Colony, Morar, Gwalior, Madhya Pradesh
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	51.00%	51.00%	74.00%	74.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	74.00%	74.00%

**Disclosure of joint ventures [Table]**

..(3)

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

Joint ventures [Axis]	5		6	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL - MT PHAD JV	RBIPPL - MT PHAD JV	RBIPPL - DEV-MTP JV	RBIPPL - DEV-MTP JV
Permanent account number of joint venture	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Principal place of business of joint venture	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	B-1 Neela Apt, S.V.P.Road, Borivali west Mumbai 400092	D-1, 6 Sat kripa. Pream Nagar Borivali west Mumbai 92	D-1, 6 Sat kripa. Pream Nagar Borivali west Mumbai 92
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	85.00%	85.00%	60.00%	60.00%
Proportion of voting rights held in joint venture	85.00%	85.00%	60.00%	60.00%

**Disclosure of joint ventures [Table]**

..(4)

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

Joint ventures [Axis]	7		8	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPPL & Hive (JV)	RBIPPL & Hive (JV)	GSCPL-RBIPL JV	GSCPL-RBIPL JV
Permanent account number of joint venture	AAHAR8093A	AAHAR8093A	AAJAG6668C	AAJAG6668C
Principal place of business of joint venture	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur, 342008	Hive Construction & Consultancy, plot no 82, street no. 05, milk man colony, Pal road, Jodhpur 342008	B-1 Neela Apt, Opp Mandpeshwar Ind Estate S V P Road, Borivali west Mumbai 400092	B-1 Neela Apt, Opp Mandpeshwar Ind Estate S V P Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	65.00%	65.00%	26.00%	26.00%
Proportion of voting rights held in joint venture	65.00%	65.00%	26.00%	26.00%

**Disclosure of joint ventures [Table]**

..(5)

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

Joint ventures [Axis]	9		10	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPL-MEIPL-MTP-J.V	RBIPL-MEIPL-MTP-J.V	SM ECO RBIPL JV	SM ECO RBIPL JV
Permanent account number of joint venture	AAJAR6189D	AAJAR6189D	ACFAS0089P	ACFAS0089P
Principal place of business of joint venture	D-1 Bldg No 6, Sat Kripa CHSL Ground Floor, Pream Nagar Borivali west Mum 92	D-1 Bldg No 6, Sat Kripa CHSL Ground Floor, Pream Nagar Borivali west Mum 92	109 Adan Bagh Extention, Dayal bagh, Uttarpradesh 282005	109 Adan Bagh Extention, Dayal bagh, Agra Uttarpradesh 282005
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	60.00%	60.00%	51.00%	51.00%
Proportion of voting rights held in joint venture	60.00%	60.00%	51.00%	51.00%

**Disclosure of joint ventures [Table]**

..(6)

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

Joint ventures [Axis]	11		12	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	KUNJAL RBIPL JV	KUNJAL RBIPL JV	RBIPL JAIN GRUH UDYOG JV	RBIPL JAIN GRUH UDYOG JV
Permanent account number of joint venture	ABBFK3198B	ABBFK3198B	AAIAJ5847M	AAIAJ5847M
Principal place of business of joint venture	69 Sarla Bagh, Dayal bagh Agara Uttar Pardesh 282005	69 Sarla Bagh, Dayal bagh Agara Uttar Pardesh 282005	39 Mission Compound Saharanpur Uttar Pardesh 247001	39 Mission Compound Saharanpur Uttar Pardesh 247001
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	30.00%	30.00%	51.00%	51.00%
Proportion of voting rights held in joint venture	30.00%	30.00%	51.00%	51.00%

**Disclosure of joint ventures [Table]**

..(7)

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

Joint ventures [Axis]	13		14	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	RBIPL KPM JV	RBIPL KPM JV	PSCC (JV)	PSCC (JV)
Permanent account number of joint venture	AAKAR4457K	AAKAR4457K	AAMAP4546R	AAMAP4546R
Principal place of business of joint venture	165 Gupta Colony, Baghpat Road T P Nagar Meerut 250002 UP	165 Gupta Colony, Baghpat Road T P Nagar Meerut 250002 UP	SCS 29 2nd Floor, Crystal Plaza Chotti Baradri part II Jalandhar Punjab 144001	SCS 29 2nd Floor, Crystal Plaza Chotti Baradri part II Jalandhar Punjab 144001
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	51.00%	51.00%	15.00%	15.00%
Proportion of voting rights held in joint venture	51.00%	51.00%	15.00%	15.00%

**Disclosure of joint ventures [Table]**

..(8)

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

Joint ventures [Axis]	15	16	17	18
	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 joint ventures [Abstract]				
Disclosure of joint ventures [Line items]				
Name of joint venture	MCPL-RBIPL JV	DCC RBIPL JV	Annapurna Construction JV	DB-RBIPL JV
Permanent account number of joint venture	AATAM6773C	AAKAR2277H	AARAA1116D	AAIAD9537G
Principal place of business of joint venture	Ward No. 30, Balaji dall Mill Ke pass, Beksar, Bikanear Rajasthan 334803	Ground Floor, Bildg No 5, Flat No 3, Shivom CHSL LTD D.N. Dube Road, ratan Nagar, Dahisar east Mumbai 400068		Unit No 402, Techno IT park, Near Ekkay Resort, Link Road, Borivali west Mumbai 400092
Country of incorporation of joint venture	INDIA	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture	51.00%	50.00%	48.00%	26.00%
Proportion of voting rights held in joint venture	51.00%	50.00%	48.00%	26.00%

**Disclosure of joint ventures [Table]**

..(9)

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

Joint ventures [Axis]	19	20	21
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of joint ventures [Abstract]			
Disclosure of joint ventures [Line items]			
Name of joint venture	Harish Chandra JV	KC RBIPL JV	KR Konark R & B JV
Permanent account number of joint venture	ACAFM0277D	AAMAK5434F	ABAFK2304C
Principal place of business of joint venture		C/190/106-C, Bilandpur, Bansgaon Colony, Gorakhpur UP 273001	Basement, Hina Residency, Dahanukarwadi, Dattamandir Road, kandivali west Mumbai 400067
Country of incorporation of joint venture	INDIA	INDIA	INDIA
Proportion of ownership interest in joint venture		30.00%	30.00%
Proportion of voting rights held in joint venture		30.00%	30.00%

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

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

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

..(1)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	10		11	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RATHORE ORGANIC PRODUCTS PRIVATE LIMITED	RATHORE ORGANIC PRODUCTS PRIVATE LIMITED	ASHIYANA GARDEN PRIVATE LIMITED	ASHIYANA GARDEN PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U74110MH2007PTC167404	U74110MH2007PTC167404	U55101RJ2011PTC036405	U55101RJ2011PTC036405
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	12		13	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R & B AQUILES WASTE MANAGEMENT PRIVATE LIMITED	R & B AQUILES WASTE MANAGEMENT PRIVATE LIMITED	KENOSIS SAND DUNES RESORT PRIVATE LIMITED	KENOSIS SAND DUNES RESORT PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U38210MH2013PTC243260	U38210MH2013PTC243260	U74110MH2018PTC307812	U74110MH2018PTC307812
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	14		15	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Wani RBIPPL JV.	Wani RBIPPL JV.	RBIPPLSRCC JV	RBIPPLSRCC JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAAW9808M	AAAAW9808M	AADAR9538C	AADAR9538C
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	16		17	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL Hydroair JV.	RBIPPL Hydroair JV.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.	ADITYA FINANCIAL CONSULTANTS PRIVATE LIMITED.
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAZFR7482A	AAZFR7482A		
CIN of related party			U74140MH2007PTC262082	U74140MH2007PTC262082
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(5)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	18		19	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Costal dredging Co. & RBIPPL JV	Costal dredging Co. & RBIPPL JV	RBIPPL & Hive JV	RBIPPL & Hive JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AADAC6205D	AADAC6205D	AAHAR8093A	AAHAR8093A
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(6)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	20		21	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	R R A S RECRUITMENT ADVISORS PRIVATE LIMITED	R R A S RECRUITMENT ADVISORS PRIVATE LIMITED	R.S.J. JV	R.S.J. JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAGCR5545Q	AAGCR5545Q	AAOFR5652B	AAOFR5652B
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(7)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]			
	22		23	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL-MT PHAD JV	RBIPPL-MT PHAD JV	RBIPPL-DEV-MTP JV	RBIPPL-DEV-MTP JV
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	ABEFR4005K	ABEFR4005K	AAIAR7824E	AAIAR7824E
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(8)

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

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
	24		7	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RBIPPL - Hydratech JV	RBIPPL - Hydratech JV	Ratan Singh Rathore	Ratan Singh Rathore
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	NNNNN0000N	NNNNN0000N	AACPR4164L	AACPR4164L
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(9)

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

Categories of related parties [Axis]	Other related parties [Member]			
	1		2	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Ajaypal Singh Rathore	Ajaypal Singh Rathore	R & B EXPLORATION AND PRODUCTION PRIVATE LIMITED	R & B EXPLORATION AND PRODUCTION PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	EDCPR7699P	EDCPR7699P		
CIN of related party			U14100MH2013PTC246714	U14100MH2013PTC246714
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Relatives of Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(10)

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

Categories of related parties [Axis]	Other related parties [Member]			
	3		4	
Related party [Axis]				
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RATHORE INFRA PROJECT PRIVATE LIMITED	RATHORE INFRA PROJECT PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED	CORAL VENTURE PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U45400MH2009PTC195799	U45400MH2009PTC195799	U74900MH2007PTC176463	U74900MH2007PTC176463
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company		
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(11)

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

Categories of related parties [Axis]	Other related parties [Member]			
	5		6	
Related party [Axis]	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	Motisingh Rathore HUF	Motisingh Rathore HUF	Lotus Construction	Lotus Construction
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAKHM5713L	AAKHM5713L	AACFL5653J	AACFL5653J
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Relatives of Key Management Personnel	Relatives of Key Management Personnel	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(12)

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

Categories of related parties [Axis]	Other related parties [Member]			
	8		9	
Related party [Axis]				
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	RRAS TRADERS AND EXPORTS PRIVATE LIMITED	RRAS TRADERS AND EXPORTS PRIVATE LIMITED	Sanjay Rathore Kunwar	Sanjay Rathore Kunwar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			ADXPR6108G	ADXPR6108G
CIN of related party	U51100MH2013PTC242832	U51100MH2013PTC242832		
Description of nature of transactions with related party	As per notes tagging	As per notes tagging	As per notes tagging	As per notes tagging
Description of nature of related party relationship	Enterprises owned or significantly influenced by Key Management Personnel	Enterprises owned or significantly influenced by Key Management Personnel	Relatives of Key Management Personnel	Relatives of Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of related party [TextBlock]	Textual information (93) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

## Textual information (93)

## Disclosure of related party [Text Block]

	Note: 35 Related party disclosure	
	A. List of related party	
Relationship Category	Particulars	Name
1	Subsidiary Companies	None
2	Key Management Personnel	Ratan Singh Rathore Ajaypal Singh Rathore Roop Kunwar Rathore
3	Relatives of Key Management Personnel	Mangal Singh Rathore, Sanjay Kunwar Rathore
4	Enterprises owned or significantly influenced by Key Management Personnel	A) Rathore Organic Products Pvt Ltd B) R & B Aquiles Waste Managment Pvt. Ltd. D)Rras Traders and Export Pvt Ltd. E) R&B exploration and Production Pvt Ltd F) Wani RBIPPL JV. G) RBIPPLSRCC JV H) RBIPPL Hydroair JV. I) Costal dredging Co. & RBIPPL JV J) RBIPPL & Hive JV K) R.S.J. JV L) RBIPPL-MT PHAD JV M) RBIPPL-DEV-MTP JV N) RBIPL-MEIPL-MTP-J.V O) Harish Chandra JV P) Jain Graha Udyog-Jv Q) SM ECO RBIPL JV R) RBIPL-MEIPL-MTP-J.V
5	Enterprises owned or significantly influenced by a group of individuals or their relatives who have a control or significant influence over the company	Rathore Infra Project Pvt Ltd, Motising Rathore HUF, Lotus Construction

6	Individuals owning, directly or indirectly, an interest in the voting power of reporting enterprise that gives them control of significant influence over enterprise and relatives of any such individual	None
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B.1 RELATED PARTY TRANSACTIONS				
S.no	Particulars	Relationship Category No.	March,2025	March,2024
1	Remuneration Paid		104.00	104.00
	Ratan Singh Rathore	2	104.00	104.00
	Sanjay Kunwar Rathore	3	-	-
2	Salary Paid		238.34	142.47
	Ajaypal Singh Rathore	2	139.07	78.65
	Roop Kunwar Rathore	2	99.27	63.82
	Mangal Singh Rathore,	3	-	1.00
3	Sales of Services		39.85	-
	RBIPPL & Hydroair JV	4	39.85	-
4	General Advance Received		664	1,639
	Ajaypal Singh Rathore	2	-	-
	R & B Exploration & Production Private Limited	4	-	-

	Rathore Infra Project Private Limited	5	664.40	1,638.50
5	General Advance Given		393	1,638.50
	Motisingh Rathore HUF	5	-	19.00
	Lotus Construction	5	-	-
	Rathore Infra Project Private Limited	5	393.40	1,638.50
6	Loans Received		107.86	247.86
	Ajaypal Singh Rathore	2	1.43	1.43
	Ratan Singh Rathore	2	105.00	245.00
	S R Rathore	3	-	-
	Roopkunvar Rathore	2	1.43	1.43
7	Loans Repaid		113.30	278.71
	Rras Traders & Export Pvt Ltd	4		-
	Ajaypal Singh Rathore	3	2.36	0.50
	Ratan Singh Rathore	2	109.00	272.29
	Sanjay Kunwar Rathore	3	-	5.00
	Roopkunvar Rathore	2	1.94	0.92
8	Labour charges Paid			

	Motisingh Rathore HUF	4	-	19.00
9	Rent Paid			
	Ratan Singh Rathore	2	107.00	70.00
	Sanjay Kunwar Rathore	3	57.92	70.00
	B.2 RELATED PARTY BALANCE			
S.NO	Particulars		MARCH,2025	MARCH,2024
1	Advances Given Outstanding		3.42	22.42
	Rathore Oraganic Products Private Limited	4	3.42	3.42
	Motisingh Rathore HUF	4	-	19.00
2	Loans Receiving Outstanding		1.07	6.00
	Ajaypal Singh Rathore	2	-	0.93
	Ratan Singh Rathore	2	1.07	5.07
	S R Rathore	3	-	-
	Roopkunver N. Rathore	2	-	0.51
3	Investment in Associates/Joint Venture		207.19	441.08
	RBIPPL & LNA JV	4	(7.62)	(32.84)

	Coastal dredging & R & B Infra Project Pvt Ltd	4	48.17	48.17
	RSJ (JV)	4	465.00	465.00
	RBIPPL-SRCC JV	4	190.52	157.57
	RBIPPL DEV MTP JV	4	(11.96)	(23.68)
	RBIPPL MT PHAD JV	4	13.72	39.23
	RBIPPL & HIVE JV	4	(100.97)	(64.24)
	RBIPPL & HYDROIR JV	4	(74.80)	(86.40)
	SM ECO RBIPL JV	4	(191.29)	(24.90)
	GSCPL RBIPL JV	4	(16.26)	(19.82)
	KUNJAL PROJECT INDIA RBIPL JV	4	(1.72)	4.40
	PSCC JV	4	(0.28)	(0.77)
	RBIPL MEIPL - MTP JV	4	(35.85)	4.84
	Wani - RBIPPL JV	4	-	0.44
	Rgi - RBIPPL JV	4	(4.22)	(4.73)
	RBIPPL-KPM JV	4	0.93	0.47
	Jain Grah Udhog JV	4	(60.15)	(21.66)
	Annapurna Construction JV	4	0.48	-
	Harish Chandra JV	4	0.01	-

	KONARK & RB JV	4	5.19	-
	KC RIBPL JV	4	(0.48)	-
	DB-RBIPL JV	4	(13.18)	-
	M/s MCP-RBIPL JV	4	(12.54)	-
	RBIPL-DCC JV	4	14.50	-

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

#### Disclosure of contingent liabilities [Table]

..(1)

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

Classes of contingent liabilities [Axis]	Other contingent liabilities [Member]		Other guarantees given [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Refer to child member	Refer to child member	Bank guarantees towards bids/tenders/authorities/etc	Bank guarantees towards bids/tenders/authorities/etc
Estimated financial effect of contingent liabilities	4,262.1	4,680.01	2,895.35	4,545.01

#### Disclosure of contingent liabilities [Table]

..(2)

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

Classes of contingent liabilities [Axis]	Contingent liability on disputed income tax [Member]		Contingent liability on other disputed tax liabilities [Member]	
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
Disclosure of contingent liabilities [Abstract]				
Disclosure of contingent liabilities [Line items]				
Description of nature of obligation, contingent liabilities	Income Tax Act, 1961 of Various Years	Income Tax Act, 1961 of Various Years	The GST Investigation Wing has blocked the input tax credit	The GST Investigation Wing has blocked the input tax credit
Estimated financial effect of contingent liabilities	1,231.75	0	135	135

**Disclosure of other provisions [Table]**

..(1)

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

Classes of other provisions [Axis]	Other provisions, others [Member]			Other provisions, others 1 [Member]
	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024	31/03/2023	01/04/2024 to 31/03/2025
Disclosure of other provisions [Abstract]				
Disclosure of other provisions [Line items]				
Reconciliation of changes in other provisions [Abstract]				
Changes in other provisions [Abstract]				
Other increase decrease in other provisions	7.09	-10.5		7.09
Total changes in other provisions	7.09	-10.5		7.09
Other provisions at end of period	15.95	8.86	19.36	15.95
Description of other provisions, others	Refer to child member	Refer to child member		Provisions for Audit fees

**Disclosure of other provisions [Table]**

..(2)

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

Classes of other provisions [Axis]	Other provisions, others 1 [Member]	
	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Changes in other provisions [Abstract]		
Other increase decrease in other provisions		-10.5
Total changes in other provisions		-10.5
Other provisions at end of period		8.86
Description of other provisions, others		Provisions for Audit fees

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

	01/04/2024 to 31/03/2025	01/04/2023 to 31/03/2024
	Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	
Disclosure of other provisions [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	Yes	Yes

**[700200] Notes - Corporate social responsibility****Disclosure of net profits for last three financial years [Table]**

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2023-24	2022-23	2021-22
Profit before tax of financial year	2,209.6	1,601.27	1,552.67
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	2,209.6	1,601.27	1,552.67

## Classification of CSR spending [Table]

..(1)

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

Classification of CSR spending [Axis]	1	2	3	4
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]				
Details of CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Abstract]				
Manner in which amount CSR spent during financial year [Line items]				
CSR project or activity identified	Promoting Education	Poverty, hunger, malnutrition	conservation of natural resources	Promoting Education
Sector in which project is covered	Education	Poverty, hunger, malnutrition	Environmental sustainability	Education
Whether projects or programs undertaken in local area or other	true	true	false	true
Name of state or union territory where projects or programs was undertaken	Maharashtra	Maharashtra	Jammu and Kashmir	Maharashtra
Name of district where projects or programs was undertaken	Mumbai	Mumbai		Mumbai
Budget amount outlay project or program wise	11.5	23.27	1	1.36
Amount spent on projects or programs [Abstract]				
Direct expenditure on projects or programs	11.5	23.27	1	1.36
Total amount spent on projects or programs	11.5	23.27	1	1.36
Cumulative expenditure upto reporting period	11.5	34.77	35.77	37.13
Mode of amount spent	Other implementing agencies	Other implementing agencies	Directly by company	Directly by company

## Classification of CSR spending [Table]

..(2)

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

Classification of CSR spending [Axis]	5
	01/04/2024 to 31/03/2025
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Art and culture
Sector in which project is covered	Art and culture
Whether projects or programs undertaken in local area or other	true
Name of state or union territory where projects or programs was undertaken	Maharashtra
Name of district where projects or programs was undertaken	Mumbai
Budget amount outlay project or program wise	0.91
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	0.91
Total amount spent on projects or programs	0.91
Cumulative expenditure upto reporting period	38.04
Mode of amount spent	Directly by company

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

	<b>01/04/2024 to 31/03/2025</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (94) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (95) [See below]
Average net profit for last three financial years	1,787.85
Prescribed CSR expenditure	35.76
Amount CSR to be spent for financial year	35.76
Amount CSR spent for financial year	38.04
Amount spent in local area	37.04
Amount unspent CSR	0
Details of implementing agency	- Ratansingh Motisingh Rathore Foundation - CSR00062775; - Thukur Motisingh B Charitable Trust - CSR00046334;

### Textual information (94)

#### Disclosure of composition of CSR committee [Text Block]

Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Ajaypalsingh Rathore	Chairman/whole Time Director	2	2
2.	Ms.Ashima Chhatwal	Independent Director (Member)	2	2
3	Mr. Keshav Rathi	Independent Director (Member)	2	2

## Textual information (95)

### Details CSR policy [Text Block]

1. Brief outline on CSR Policy of the Company.

In accordance with Section 135 of the Companies Act, 2013 and The Companies (Corporate Social Responsibility Policy) Amendment Rules 2021, R & B INFRA RPROJECT LTD has formulated its CSR Policy duly approved by the Board of Directors. CSR is essentially a way of conducting business responsibly and shall endeavour to conduct its business operations and activities in a socially responsible and sustainable manner at all times. As per broad objectives of the Policy, CSR activities are being implemented in project/ program mode, in areas or subjects specified in Schedule VII of the Act.

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. [https://www.rathoregroup.co.in/Policies\\_and\\_Code.html](https://www.rathoregroup.co.in/Policies_and_Code.html)

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

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

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

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

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

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

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

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

	<b>01/04/2024 to 31/03/2025</b>	<b>01/04/2023 to 31/03/2024</b>
Disclosure of earnings per share [TextBlock]	Textual information (96) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51
Total basic earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 147.51	[INR/shares] 147.51
Total diluted earnings (loss) per share	[INR/shares] 147.51	[INR/shares] 147.51
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	2,123	1,698
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

## Textual information (96)

## Disclosure of earnings per share [Text Block]

(r)	Earnings per share
	<p>Basic earnings per share is calculated by dividing the net profit / (loss) for the year attributable to equity shareholders (after deducting preference dividends and attributable taxes) by weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit / (loss) for the year attributable to equity shareholders and the weighted average numbers of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.</p> <p>In computing the diluted EPS, potential equity shares that either increase earnings per share or decrease loss per equity share, being anti-dilutive are ignored.</p>

Standalone Notes to the Financial Statements				(Amount's In Lakhs)
Note: 28 Calculation of earning per share (EPS)				
The numerators and denominators used to calculate basic and diluted EPS are as follows:				
Particulars		Units	Year ended	
			March 31, 2025	March 31, 2024
Profit attributable to shareholder	(A)	Rs	2,123	1,698
Number of shares		Nos	147.51	147.51
Weighted average number of shares for calculation of Basic EPS	(B)	Nos	147.51	147.51
Weighted average number of shares for calculation of Diluted EPS	(C)	Nos	147.51	147.51
Nominal value of shares		Rs	10.00	10.00

Basic EPS			14.39	11.51
Diluted EPS			14.39	11.51

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

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

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