

MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED	
Corporate identity number	U01403WB2014PTC200217	
Permanent account number of entity	AAJCM1264C	
Address of registered office of company	RABINDRAPALLY P.O.+PS-S U R I,BIRBHUM,,Kolkata-731101,INDIA	
Type of industry	Commercial and Industrial	
Registration date	13/02/2014	
Category/sub-category of company	Company limited by Shares	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year		15
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	05/09/2023	
Period covered by financial statements	12 months	12 months
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	M-1
	01/04/2022 to 31/03/2023
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	9961
Description of product or service category	SALES OF GOODS
Turnover of product or service category	2,15,70,116
Highest turnover contributing product or service (ITC 8 digit) code	99614512
Description of product or service	SALES OF GOODS
Unit of measurement of highest contributing product or service	INR
Turnover of highest contributing product or service	2,15,70,116

[400400] Disclosures - Directors report

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	M-1	M-2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	SUSMITA	KALA
Middle name of director		CHAND
Last name of director	BOSE	BOSE
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	06791250	06791261
Date of signing board report	05/09/2023	05/09/2023

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	D u r i n g the year under review, your Directors do not propose to transfer any amount to any reserve
Disclosures relating to amount recommended to be paid as dividend	I n v i e w to conserve resources, Directors felt it prudent to skip dividend for the financial year 2022-2023
Details regarding energy conservation	T h e provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year u n d e r review
Details regarding technology absorption	T h e provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year u n d e r review
Details regarding foreign exchange earnings and outgo	T h e provisions of Section 134(3)(m) of the Companies Act, 2013 do not apply to our Company. There was no foreign exchange inflow or Outflow during the year u n d e r review
Disclosures in director's responsibility statement	Textual information (3) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (4) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	D e t a i l s of Loan, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the F i n a n c i a l Statement
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (5) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	NA
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (6) [See below]

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	NA
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (7) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (8) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (9) [See below]
Disclosure of change in nature of business [TextBlock]	T h e Company has not changed any business during the year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	T h e r e has been no change in the directorship or key managerial personnel of t h e company
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	NA
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (10) [See below]
Deposits accepted during year	0
Deposits remained unpaid or unclaimed at end of year	0
Amount of default in repayment of deposits or payment of interest thereon beginning of year	0
Maximum amount of default in repayment of deposits or payment of interest thereon during year	0
Amount of default in repayment of deposits or payment of interest thereon end of year	0
Number of cases of default in repayment of deposits or payment of interest thereon beginning of year	0
Maximum number of cases of default in repayment of deposits or payment of interest thereon during year	0
Number of cases of default in repayment of deposits or payment of interest thereon end of year	0
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA
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 (11) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (12) [See below]
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	NA
Number of meetings of board	5

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

To,

The Members, of MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED

The Directors have pleasure in presenting before you the ANNUAL REPORT of the Company along with the Audited Statements of Accounts for the year ended on 31st March, 2023.

1. Financial Results :

During the year under review Company registered performance as borne out by the following figures:

	March 31, 2023	March 31, 2022
Revenue	21570116.00	29511994.75

Other income	1379453.00	904845.00
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Total expenses	26343988.07	33256862.79
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Profit/ (Loss) before Tax	(3394419.07)	(2840023.04)
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Provision for Tax	0.00	0.00
Income Tax Paid For Earlier Years	0.00	0.00

Deferred Tax	-15318.00	-83535.00
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Profit/ (Loss) after Tax	(3379101.07)	(2756468.04)
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2. Operations:

The Company has reported total revenue of 21530116 for the current year as compared to 29511994.75 in the previous year. The Net Loss for the year of 3379101.07 in the current year as compared to Loss of 2756488.04 in the previous year.

3. Transfer to reserves :

During the year under review, your Directors do not propose to transfer any amount to any reserve.

4. Dividend :

In view to conserve resources, Directors felt it prudent to skip dividend for the financial year 2022-2023.

5. Material Changes between the date of the Board report and end of financial year :

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate on the date of the report.

6. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future :

During the year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. Subsidiary Company :

As on March 31, 2023, the Company does not have any subsidiary as per the Companies Act, 2013.

8. Statutory Auditor & Audit Report :

BERIWAL & ASSOCIATES, Chartered Accountant, the statutory auditor of the Company hold office until the conclusion of the Annual General Meeting subject to the ratification of the members at every general meeting. The company has received a certificate from the statutory auditors to the effect that their re-appointment, if made, would be within the limits prescribed. The statutory auditors have also confirmed that they hold a valid certificate issued by the Peer Review Board of The Institute of Chartered Accountants of India

There are no qualifications or observations or remarks made by the Auditors in their Report.

9. Change in the nature of business :

The Company has not changed any business during the year under review.

10. Details of directors or key managerial personnel :

There has been no change in the directorship or key managerial personnel of the company.

11. Deposits :

The Company has not invited/ accepted any deposits from the public falling within the ambit of the Companies Act, 2013, during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023

12. Conservation of energy, technology absorption, foreign exchange earnings and outgo :

The provisions of Section 134(3)(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.

13. Statement Concerning Development And Implementation Of Risk Management Policy Of The Company :

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

14. Corporate Social Responsibility :

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

15. Number of meeting of the Board :

During the year 2022-2023, the Board of Directors have met 5 (Five) times.

16. Directors Responsibility Statement :

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

(i) in the preparation of the annual accounts for the financial year ended 31st March 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;

(ii) the directors have 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 as at March 31, 2023 and of the profit and loss of the company for that period;

(iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(iv) the directors have prepared the annual accounts on a going concern basis; and

(v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems

were adequate and operating effectively.

17. Declaration by Independent Directors :

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration is required to be obtained.

18. Companys policy on directors appointment and remuneration including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under sub-section (3) of section 178 :

The Company, being a Private Limited Company was not required to constitute a Nomination and Remuneration Committee under Section 178(1) of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014 and Stakeholders Relationship Committee under Section 178(5) of the Companies Act, 2013.

19. Particulars of loans, guarantees or investments under section 186 :

Details of Loan, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statement.

20. Particulars of Employee :

None of the employee has received remuneration exceeding the limit as stated in rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

21. Related Party Transactions :

There were no materially significant contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report.

22. Acknowledgments :

The Directors wish to place on record their sincere appreciation for the assistance, Valuable contribution, support and Co-operation extend by the employees, its investors and all other associates to the company in achieving the results.

FOR AND ON BEHALF OF THE BOARD

Place: Kolkata

SUSMITA BOSE

Dated: The 05nd Day of September, 2023

DIRECTOR

DIN: 06791250

Textual information (2)

Description of state of companies affair

. Financial Results :

During the year under review Company registered performance as borne out by the following figures:

	March 31, 2023	March 31, 2022
Revenue	21570116.00	29511994.75
Other income	1379453.00	904845.00
Total expenes	26343988.07	33256862.79
Profit/ (Loss) before Tax	(3394419.07)	(2840023.04)
Provision for Tax	0.00	0.00
Income Tax Paid For Earlier Years	0.00	0.00
Deferred Tax	-15318.00	-83535.00
Profit/ (Loss) after Tax	(3379101..07)	(2756468.04)

Textual information (3)

Disclosures in director's responsibility statement

Pursuant to the requirement under section 134(3)(C) of the Companies Act, 2013 with respect to Directors Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March 2023, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- (ii) the directors have 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 as at March 31, 2023 and of the profit and loss of the company for that period;
- (iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (iv) the directors have prepared the annual accounts on a going concern basis; and
- (v) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Textual information (4)

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

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate on the date of the report

Textual information (5)

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

There were no materially significant contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Accordingly, particulars of contracts or arrangements with related parties referred to in Section 188(1) along with the justification for entering into such contract or arrangement in Form AOC-2 does not form part of the report.

Textual information (6)

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

The Company was not required to appoint Independent Directors under Section 149(4) and Rule 4 of the Companies (Appointment and Qualification of Directors) Rules, 2014 hence no declaration is required to be obtained.

Textual information (7)

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

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

Textual information (8)

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

The Company is not required to constitute a Corporate Social Responsibility Committee as it does not fall within purview of Section 135(1) of the Companies Act, 2013 and hence it is not required to formulate policy on corporate social responsibility.

Textual information (9)

Disclosure of financial summary or highlights [Text Block]

Financial Results :

During the year under review Company registered performance as borne out by the following figures:

	March 31, 2023	March 31, 2022
Revenue	21570116.00	29511994.75
Other income	1379453.00	904845.00
Total expenes	26343988.07	33256862.79
Profit/ (Loss) before Tax	(3394419.07)	(2840023.04)
Provision for Tax	0.00	0.00
Income Tax Paid For Earlier Years	0.00	0.00
Deferred Tax	-15318.00	-83535.00
Profit/ (Loss) after Tax	(3379101..07)	(2756468.04)

Textual information (10)

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

The Company has not invited/ accepted any deposits from the public falling within the ambit of the Companies Act, 2013, during the year ended March 31, 2023. There were no unclaimed or unpaid deposits as on March 31, 2023.

Textual information (11)

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 year under review there has been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

Textual information (12)

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

(i) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

[400200] 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 INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2022 to 31/03/2023
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 (13) [See below]
Disclosure relating to quantitative details of fixed assets	Textual information (14) [See below]
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (15) [See below]
Disclosure relating to title deeds of immovable properties	Textual information (16) [See below]
Disclosure in auditors report relating to inventories	Textual information (17) [See below]
Disclosure in auditors report relating to loans	Textual information (18) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (19) [See below]
Disclosure relating to terms and conditions of loans granted	Textual information (20) [See below]
Disclosure regarding receipt of loans granted	Textual information (21) [See below]
Disclosure regarding terms of recovery of loans granted	Textual information (22) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (23) [See below]
Disclosure in auditors report relating to deposits accepted	Textual information (24) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (25) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (26) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (27) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (28) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	7) In our opinion and according to the information and explanations given to us, the Company has defaulted in the repayment of dues to banks and the loans become NPA with the Financial Institution.
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (29) [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 (30) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (31) [See below]
Disclosure in auditors report relating to Nidhi Company	7) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (32) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (33) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (34) [See below]

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (35) [See below]
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Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	M-1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Individual
Name of audit firm	BERIWAL & ASSOCIATES
Name of auditor signing report	SUNIL BERIWAL
Firms registration number of audit firm	327662E
Membership number of auditor	055302
Address of auditors	2A GANESH CHANDRA AVENUE KOLKATA 700013
Permanent account number of auditor or auditor's firm	ADPPB7774E
SRN of form ADT-1	F01744325
Date of signing audit report by auditors	05/09/2023
Date of signing of balance sheet by auditors	05/09/2023

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (36) [See below]
Whether companies auditors report order is applicable on company	Yes
Whether auditors' report has been qualified or has any reservations or contains adverse remarks	No

Textual information (13)**Disclosure in auditors report relating to fixed assets**

1) In respect of the Company's fixed assets : (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c) According to the information and explanations given to us and the records examined by us, the title deeds of immovable properties are held in the name of the company as at the Balance sheet date.

Textual information (14)**Disclosure relating to quantitative details of fixed assets**

1) In respect of the Company's fixed assets : (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c) According to the information and explanations given to us and the records examined by us, the title deeds of immovable properties are held in the name of the company as at the Balance sheet date.

Textual information (15)

Disclosure relating to physical verification and material discrepancies of fixed assets

1) In respect of the Company's fixed assets : (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c) According to the information and explanations given to us and the records examined by us, the title deeds of immovable properties are held in the name of the company as at the Balance sheet date.

Textual information (16)

Disclosure relating to title deeds of immovable properties

1) In respect of the Company's fixed assets : (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets; (b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed. (c) According to the information and explanations given to us and the records examined by us, the title deeds of immovable properties are held in the name of the company as at the Balance sheet date.

Textual information (17)

Disclosure in auditors report relating to inventories

2) (a) The management has conducted the physical verification of inventory at reasonable intervals. The main business of the company is providing cold storage space on hire and does not have any significant closing stock in hand. b) There were no discrepancies noticed on physical verification of the inventory as compared to books records.

Textual information (18)

Disclosure in auditors report relating to loans

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

Textual information (19)

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

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

Textual information (20)

Disclosure relating to terms and conditions of loans granted

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

Textual information (21)

Disclosure regarding receipt of loans granted

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

Textual information (22)

Disclosure regarding terms of recovery of loans granted

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

Textual information (23)

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

3) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

Textual information (24)

Disclosure in auditors report relating to deposits accepted

3) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

Textual information (25)

Disclosure in auditors report relating to maintenance of cost records

3) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.

Textual information (26)

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

7) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has paid no such statutory payments (Provident Fund, Employees State Insurance, Income-Tax, GST and any other statutory dues with the appropriate authorities). According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

Textual information (27)

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

7) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has paid no such statutory payments (Provident Fund, Employees State Insurance, Income-Tax, GST and any other statutory dues with the appropriate authorities). According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

Textual information (28)

Disclosure relating to disputed statutory dues [Text Block]

7) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has paid no such statutory payments (Provident Fund, Employees State Insurance, Income-Tax, GST and any other statutory dues with the appropriate authorities). According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

Textual information (29)

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

Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon

Textual information (30)

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

7) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

Textual information (31)

Disclosure in auditors report relating to managerial remuneration

7) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

Textual information (32)

Disclosure in auditors report relating to transactions with related parties

7) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

Textual information (33)

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

7) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (34)

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

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company and hence not commented upon.

Textual information (35)

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

15) In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

Textual information (36)

Disclosure in auditor's report explanatory [Text Block]

BERIWAL & ASSOCIATES

2No Ganesh Chandra Avenue, KOLKATA- 700001

Independent Auditors Report

To the Members of MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED (CIN:- U01403WB2014PTC200217)

Report on the standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED (CIN:- U01403WB2014PTC200217) which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss, and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2023, and profit, 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 Auditors 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.

Contd..p/2

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Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 (the Act) with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity)[i] and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and

design, implementation and maintenance of adequate internal financial controls, that were operating effectively for

ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditors Responsibility for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

i) As required by the Companies (Auditors Report) Order, 2016 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

Contd..p/3

P/3

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

- b. The Company has not maintained any branch Office.
- c. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- [
- d. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e. On the basis of the written representations received from the directors as on 31st March, 2023 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of Section 164 (2) of the Act.
- f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, has not required of this company.
- g. With respect to the other matters to be included in the Auditors Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company have pending litigations which would impact its financial position.
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For Beriwal & associates

CHARTERED ACCOUNTANTS

Beriwal	Sunil	Proprietor
Place: Kolkata	Membership No.-055302	
Date: 05/09/2023	Firm Regn. No- 327762E	

Re.: MAA RATANTI KALIMATA COLD STORAGE PRIVATE LIMITED

Annexure A to the Independent Auditors Report

[Referred to in paragraph 1 under the heading Report on Other Legal & Regulatory Requirement of our report of even date to the financial statements of the Company for the year ended March 31, 2023]

1) In respect of the Companys fixed assets :

(a) The Company has maintained proper records showing full particulars, including

quantitative details and situation of fixed assets;

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) According to the information and explanations given to us and the records examined by us,

the title deeds of immovable properties are held in the name of the company as at the Balance sheet date.

2) (a) The management has conducted the physical verification of inventory at reasonable intervals. The main business of the company is providing cold storage space on hire and does not have any significant closing stock in hand.

b) There were no discrepancies noticed on physical verification of the inventory as compared to books records.

3) The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

4) In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.

Contd..p/2

p/2

7) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has paid no such statutory payments (Provident Fund, Employees State Insurance, Income-Tax, GST and any other statutory dues with the appropriate authorities). According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2023 for a period of more than six months from the date on when they become payable.

8) In our opinion and according to the information and explanations given to us, the Company has defaulted in the repayment of dues to banks and the loans become NPA with the Financial Institution.

9) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

10) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year.

11) Based upon the audit procedures performed and the information and explanations given by the management, the managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act;

12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 4 (xii) of the Order are not applicable to the Company.

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company and hence not commented upon.

Contd.p/3

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No
Whether secretarial audit report has been qualified or has any observation or other remarks	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	7,68,70,000	7,68,70,000
Reserves and surplus	-3,49,95,586.58	-3,16,09,275.51
Total shareholders' funds	4,18,74,413.42	4,52,60,724.49
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	9,95,87,606.92	9,95,87,606.92
Deferred tax liabilities (net)	0	0
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	9,95,87,606.92	9,95,87,606.92
Current liabilities [Abstract]		
Short-term borrowings	9,84,71,375.2	9,83,21,663.01
Trade payables	0	0
Other current liabilities	0	0
Short-term provisions	45,235	49,410
Total current liabilities	9,85,16,610.2	9,83,71,073.01
Total equity and liabilities	23,99,78,630.54	24,32,19,404.42
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	8,55,17,784.74	9,40,86,298.74
Intangible assets	0	0
Total fixed assets	8,55,17,784.74	9,40,86,298.74
Non-current investments	0	0
Deferred tax assets (net)	1,75,074	1,59,756
Long-term loans and advances	0	0
Other non-current assets	57,84,780.08	56,76,996.08
Total non-current assets	9,14,77,638.82	9,99,23,050.82
Current assets [Abstract]		
Current investments	0	0
Inventories	95,00,000	66,19,300
Trade receivables	0	0
Cash and bank balances	27,50,814.72	4,20,691.6
Short-term loans and advances	13,62,30,582	13,62,30,582
Other current assets	19,595	25,780
Total current assets	14,85,00,991.72	14,32,96,353.6
Total assets	23,99,78,630.54	24,32,19,404.42

[400300] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	M-1	M-2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	SUSMITA	KALA
Middle name of director		CHAND
Last name of director	BOSE	BOSE
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	06791250	06791261
Date of signing of financial statements by director	05/09/2023	05/09/2023

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	-33,94,419.07	-28,40,023.04
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	0	0
Adjustments for depreciation and amortisation expense	85,68,514	99,61,401
Total adjustments to profit (loss)	85,68,514	99,61,401
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	0	0
Adjustments for increase (decrease) in trade payables	0	0
Total adjustments for working capital	0	0
Total adjustments for reconcile profit (loss)	85,68,514	99,61,401
Net cash flows from (used in) operations	51,74,094.93	71,21,377.96
Net cash flows from (used in) operating activities before extraordinary items	51,74,094.93	71,21,377.96
Net cash flows from (used in) operating activities	51,74,094.93	71,21,377.96
Cash flows from used in investing activities [Abstract]		
Purchase of tangible assets	0	0
Net cash flows from (used in) investing activities before extraordinary items	0	0
Proceeds from extraordinary items	0	0
Net cash flows from (used in) investing activities	0	0
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	0	0
Repayments of borrowings	0	0
Interest paid	0	0
Net cash flows from (used in) financing activities before extraordinary items	0	0
Net cash flows from (used in) financing activities	0	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	51,74,094.93	71,21,377.96
Net increase (decrease) in cash and cash equivalents	51,74,094.93	71,21,377.96
Cash and cash equivalents cash flow statement at end of period	27,50,814.72	4,20,691.6

[200100] Notes - Share capital**Disclosure of shareholding more than five per cent in company [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	equity share	EQUITY SHARE	equity share
Name of shareholder	BHAKTI PADA BOSE	Bhakti Pada Bose	SUSMITA BOSE	Susmita Bose
PAN of shareholder	AHNPB6607Q	AHNPB6607Q	AHGPB8548P	AHGPB8548P
Country of incorporation or residence of shareholder	INDIA	india	INDIA	india
Number of shares held in company	[shares] 1,09,500	[shares] 1,09,500	[shares] 99,500	[shares] 99,500
Percentage of shareholding in company	142.45%	14.24%	129.44%	12.94%

Disclosure of shareholding more than five per cent in company [Table]**..(2)**

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 4 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY SHARE	equity share	EQUITY SHARE	equity share
Name of shareholder	PRATIMA RANI BOSE	Pratima Rani Bose	KALACHAND BOSE	Kalachand Bose
PAN of shareholder	AXFPB3307H	AXFPB3307H	AHGPB8601B	AHGPB8601B
Country of incorporation or residence of shareholder	INDIA	india	INDIA	india
Number of shares held in company	[shares] 1,12,000	[shares] 1,12,000	[shares] 1,07,100	[shares] 1,07,100
Percentage of shareholding in company	145.70%	14.57%	139.33%	13.93%

Disclosure of classes of share capital [Table]
..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 8,10,000	[shares] 8,10,000	[shares] 8,10,000	[shares] 8,10,000
Value of shares authorised	8,10,00,000	8,10,00,000	8,10,00,000	8,10,00,000
Number of shares issued	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700
Value of shares issued	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Number of shares subscribed and fully paid	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700
Value of shares subscribed and fully paid	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700
Total value of shares subscribed	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700
Value of shares called	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Total calls unpaid	0	0	0	0
Value of shares paid-up	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]				
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700	[shares] 7,68,700
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	7,68,70,000	7,68,70,000	7,68,70,000	7,68,70,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

Disclosure of classes of share capital [Table]
..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	EQUITY SHARE	equity share
Number of shares authorised	[shares] 8,10,000	[shares] 8,10,000
Value of shares authorised	8,10,00,000	8,10,00,000
Number of shares issued	[shares] 7,68,700	[shares] 7,68,700
Value of shares issued	7,68,70,000	7,68,70,000
Number of shares subscribed and fully paid	[shares] 7,68,700	[shares] 7,68,700
Value of shares subscribed and fully paid	7,68,70,000	7,68,70,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 7,68,700	[shares] 7,68,700
Total value of shares subscribed	7,68,70,000	7,68,70,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 7,68,700	[shares] 7,68,700
Value of shares called	7,68,70,000	7,68,70,000
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Total calls unpaid by directors and officers	0	0
Total calls unpaid	0	0
Value of shares paid-up	7,68,70,000	7,68,70,000
Par value per share	[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 7,68,700	[shares] 7,68,700
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	7,68,70,000	7,68,70,000
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[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]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on share capital explanatory [TextBlock]		
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

[200200] Notes - Reserves and surplus

Statement of changes in reserves [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Surplus [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	-33,79,101.07	-27,56,488.04	-33,79,101.07	-27,56,488.04
Other additions to reserves	0	0	0	0
Total additions to reserves	-33,79,101.07	-27,56,488.04	-33,79,101.07	-27,56,488.04
Deductions to reserves [Abstract]				
Other deductions to reserves	7,210	0	7,210	0
Total deductions to reserves	7,210	0	7,210	0
Appropriation towards bonus shares	0	0	0	0
Total changes in reserves	-33,86,311.07	-27,56,488.04	-33,86,311.07	-27,56,488.04
Reserves at end of period	-3,49,95,586.58	-3,16,09,275.51	-3,49,95,586.58	-3,16,09,275.51

[200300] Notes - Borrowings

Classification of borrowings [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,95,87,606.92	9,95,87,606.92	9,95,87,606.92	9,95,87,606.92

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,95,87,606.92	9,95,87,606.92	9,95,87,606.92	9,95,87,606.92

Classification of borrowings [Table]
..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,80,07,338.2	9,78,57,626.01	4,64,037	4,64,037

Classification of borrowings [Table]
..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,80,07,338.2	9,78,57,626.01	9,80,07,338.2	9,78,57,626.01

Classification of borrowings [Table]
..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	4,64,037	4,64,037	4,64,037	4,64,037

[201000] Notes - Tangible assets
Disclosure of tangible assets [Table]
..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-85,68,514	-99,61,401			85,68,514	99,61,401
Total changes in tangible assets	-85,68,514	-99,61,401	0	0	85,68,514	99,61,401
Tangible assets at end of period	8,55,17,784.74	9,40,86,298.74	17,56,92,725.31	17,56,92,725.31	9,01,74,940.57	8,16,06,426.57

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-85,68,514	-99,61,401			85,68,514	99,61,401
Total changes in tangible assets	-85,68,514	-99,61,401	0	0	85,68,514	99,61,401
Tangible assets at end of period	8,55,17,784.74	9,40,86,298.74	17,56,92,725.31	17,56,92,725.31	9,01,74,940.57	8,16,06,426.57

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	1,88,66,000	1,88,66,000	1,88,66,000	1,88,66,000	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	1,88,66,000	1,88,66,000	1,88,66,000	1,88,66,000	0	0

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-57,33,994	-63,35,905			57,33,994	63,35,905
Total changes in tangible assets	-57,33,994	-63,35,905	0	0	57,33,994	63,35,905
Tangible assets at end of period	5,46,23,838.76	6,03,57,832.76	10,98,10,445.41	10,98,10,445.41	5,51,86,606.65	4,94,52,612.65

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-57,33,994	-63,35,905			57,33,994	63,35,905
Total changes in tangible assets	-57,33,994	-63,35,905	0	0	57,33,994	63,35,905
Tangible assets at end of period	5,46,23,838.76	6,03,57,832.76	10,98,10,445.41	10,98,10,445.41	5,51,86,606.65	4,94,52,612.65

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-57,33,994	-63,35,905			57,33,994	63,35,905
Total changes in tangible assets	-57,33,994	-63,35,905	0	0	57,33,994	63,35,905
Tangible assets at end of period	5,46,23,838.76	6,03,57,832.76	10,98,10,445.41	10,98,10,445.41	5,51,86,606.65	4,94,52,612.65

Disclosure of tangible assets [Table]
..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-57,33,994	-63,35,905			57,33,994	63,35,905
Total changes in tangible assets	-57,33,994	-63,35,905	0	0	57,33,994	63,35,905
Tangible assets at end of period	5,46,23,838.76	6,03,57,832.76	10,98,10,445.41	10,98,10,445.41	5,51,86,606.65	4,94,52,612.65

Disclosure of tangible assets [Table]
..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,54,992	-28,75,448			23,54,992	28,75,448
Total changes in tangible assets	-23,54,992	-28,75,448	0	0	23,54,992	28,75,448
Tangible assets at end of period	1,06,56,014.38	1,30,11,006.38	3,65,07,280.47	3,65,07,280.47	2,58,51,266.09	2,34,96,274.09

Disclosure of tangible assets [Table]
..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,54,992	-28,75,448			23,54,992	28,75,448
Total changes in tangible assets	-23,54,992	-28,75,448	0	0	23,54,992	28,75,448
Tangible assets at end of period	1,06,56,014.38	1,30,11,006.38	3,65,07,280.47	3,65,07,280.47	2,58,51,266.09	2,34,96,274.09

Disclosure of tangible assets [Table]
..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,54,992	-28,75,448			23,54,992	28,75,448
Total changes in tangible assets	-23,54,992	-28,75,448	0	0	23,54,992	28,75,448
Tangible assets at end of period	1,06,56,014.38	1,30,11,006.38	3,65,07,280.47	3,65,07,280.47	2,58,51,266.09	2,34,96,274.09

Disclosure of tangible assets [Table]
..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-23,54,992	-28,75,448			23,54,992	28,75,448
Total changes in tangible assets	-23,54,992	-28,75,448	0	0	23,54,992	28,75,448
Tangible assets at end of period	1,06,56,014.38	1,30,11,006.38	3,65,07,280.47	3,65,07,280.47	2,58,51,266.09	2,34,96,274.09

Disclosure of tangible assets [Table]
..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,78,875	-7,49,166			4,78,875	7,49,166
Total changes in tangible assets	-4,78,875	-7,49,166	0	0	4,78,875	7,49,166
Tangible assets at end of period	13,70,063.13	18,48,938.13	1,04,90,929.43	1,04,90,929.43	91,20,866.3	86,41,991.3

Disclosure of tangible assets [Table]
..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-4,78,875	-7,49,166			4,78,875	7,49,166
Total changes in tangible assets	-4,78,875	-7,49,166	0	0	4,78,875	7,49,166
Tangible assets at end of period	13,70,063.13	18,48,938.13	1,04,90,929.43	1,04,90,929.43	91,20,866.3	86,41,991.3

Disclosure of tangible assets [Table]
..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-653	-882			653	882
Total changes in tangible assets	-653	-882	0	0	653	882
Tangible assets at end of period	1,868.47	2,521.47	18,070	18,070	16,201.53	15,548.53

Disclosure of tangible assets [Table]
..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	0	0	0		
Depreciation tangible assets	-653	-882			653	882
Total changes in tangible assets	-653	-882	0	0	653	882
Tangible assets at end of period	1,868.47	2,521.47	18,070	18,070	16,201.53	15,548.53

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]		Buildings [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	.	.	(Text required here)	(Text required here)	(Text required here)	(Text required here)
Useful lives or depreciation rates tangible assets	.	.	(Text required here)	(Text required here)	(Text required here)	(Text required here)

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]		Plant and equipment [Member]		Other plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	(Text required here)	(Text required here)	(Text required here)	(Text required here)	(Text required here)	(Text required here)
Useful lives or depreciation rates tangible assets	(Text required here)	(Text required here)	(Text required here)	(Text required here)	(Text required here)	(Text required here)

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]				
Disclosure of additional information tangible assets [LineItems]				
Depreciation method tangible assets	(Text required here)	(Text required here)	(Text required here)	(Text required here)
Useful lives or depreciation rates tangible assets	(Text required here)	(Text required here)	(Text required here)	(Text required here)

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]	
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2023	31/03/2022
Disclosure of intangible assets [Abstract]		
Disclosure of intangible assets [LineItems]		
Reconciliation of changes in intangible assets [Abstract]		
Intangible assets at end of period	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Subclassification of trade receivables [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Trade receivables notes [Abstract]		
Trade receivables [Abstract]		
Subclassification of trade receivables [Abstract]		
Subclassification of trade receivables [LineItems]		
Breakup of trade receivables [Abstract]		
Total trade receivables	0	0

Loans and advances [Table]**..(1)**

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	13,62,30,582	13,62,30,582	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	13,62,30,582	13,62,30,582	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	13,62,30,582	13,62,30,582	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	13,62,30,582	13,62,30,582	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other loans and advances, others [Member]			
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Doubtful [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	13,62,30,582	13,62,30,582	0	0
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	13,62,30,582	13,62,30,582	0	0
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Loans and advances due by private companies in which any director is director	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	0	0	0	0
Total provisions for employee benefits	0	0	0	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
CSR expenditure provision	0	0	0	0
Other provisions			45,235	49,410
Total provisions	0	0	45,235	49,410

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	95,00,000	66,19,300	95,00,000	66,19,300
Mode of valuation	cost price	cost price	cost price	cost price

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Others long-term, others	0	0
Total others, long-term	0	0
Total other long-term liabilities	0	0
Disclosure of notes on provisions explanatory [TextBlock]	(Text here) required	Textual information (37) [See below]
Nature of other provisions	OTHER	OTHER
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Accrued expenses payable	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	0	0
Other non-current assets, others	57,84,780.08	56,76,996.08
Total other non-current assets	57,84,780.08	56,76,996.08
Nature of other non-current assets, others	OTHER NON CURRENT ASSETS	OTHER NON CURRENT ASSETS
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	4,94,014.72	1,08,191.4
Total balance with banks	4,94,014.72	1,08,191.4
Cheques, drafts on hand	0	0
Cash on hand	22,56,800	3,12,500.2
Others	0	0
Total cash and cash equivalents	27,50,814.72	4,20,691.6
Other bank balances	0	0
Total cash and bank balances	27,50,814.72	4,20,691.6
Balances held with banks to extent held as margin money	0	0
Balances held with banks to extent held as security against borrowings	0	0
Balances held with banks to extent held as guarantees	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Total dividend receivable	0	0
Other current assets, others	19,595	25,780
Total other current assets	19,595	25,780

Textual information (37)

Disclosure of notes on provisions explanatory [Text Block]

Note No. 6, Other Current Liabilities & Provisions

Particulars As at 31 March, 2022 As at 31 March, 2021

Rs. Rs.

Short Term Provisions

(a) Audit Fees 20,000.00 20,000.00

Outstanding Liabiality

(a) Accounting Charges 24,000.00 24,000.00

(b) Administration Charges (PF) 500.00 500.00

(c) Provident Fund payable 4,910.00 12,800.00

Total 49,410.00 57,300.00

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities	0	0
Total commitments	0	0
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of dividends proposed to be distributed to preference shareholders	0	0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Arrears of fixed cumulative dividends on preference shares	0	0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Method of accounting followed by upstream petroleum industry	NA	NA
Net quantities of enterprise's interests in proved reserves and proved developed reserves of oil including condensate and natural gas liquids and gas as at beginning and additions, deductions, production and closing balance for year explanatory [TextBlock]	0	0
Net quantities of enterprise's interest in proved reserves and proved developed reserves of oil and gas on geographical basis explanatory [TextBlock]	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
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
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0
Number of shareholders to whom shares are allotted under private placement during period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]

Textual information (38)

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

2 Significant accounting policies (Illustrative)

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention and no of fixed assets has been revalued aduring the year. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except for change in the accounting policy mentioned below.

Presentation & Disclosures of Financial statements

During the year ended March 31, 2023, the revised Schedule III notified under the Companies Act 2013, has become applicable to the Company, for preparation and presentation of its financial statements. The adoption of revised Schedule VI does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Inventories

NA

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash and Cash equivalents include Cash in Hand and Bank Balances of the company

2.5 Cash flow statement

Cash Flow Statement has been prepared in Indirect method as per AS-3

2.6 Depreciation and amortisation

Depreciation has been provided on the Written Down Value method as per the rates prescribed in Schedule II to the Companies Act, 2013 (as amended)

2.7 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

2.8 Other income

Interest Income accrued on Fixed Deposit investment in Bank during the year.

Name of the Company : MAA RATANTI KALI MATA COLD STORAGE PVT. LTD.

Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

Note Particulars

2.9 Tangible fixed assets

NA

3.0 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing

costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

3.1 Earnings per share

NA

3.2 Taxes on income

NA

3.3 Impairment of assets

NA

3.4 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3.5 Other Notes comments and observations

- i) The Financial statement are prepared under historical cost conversion and accrual basis.
- ii) The company follows mercantiles system of accounting procedure
- iii) As the company has not started any of its commercial operation till February, 2016, so expenses made for the incorporation of the company and there after till the end of February, 2016, were charged to Preliminary & pre operative expenses.
- v) No Balance Confirmation or transaction statements has been received from Sundry Creditors of the Company . So no independent verification could be made on such transactions.

Name of the Company : MAA RATANTI KALI MATA COLD STORAGE PVT. LTD.

Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

3.6 Employee benefits

3.7 Previous years figures

The Revised Schedule III has become effective from 1 April, 2014 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

The Revised Schedule III does not require presentation of a reconciliation explaining the impact of the reclassification of the previous year figures in the financial statements. However, the company may consider giving an appropriate reconciliation in the Notes as an additional information as it would help in clarifying the impact of the reclassification of the previous year figures.

Textual information (39)

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

2 Significant accounting policies (Illustrative)

2.1 Basis of accounting and preparation of financial statements

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 1956. The financial statements have been prepared on accrual basis under the historical cost convention and no of fixed assets has been revalued aduring the year. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year except for change in the accounting policy mentioned below.

Presentation & Disclosures of Financial statements

During the year ended March 31, 2023, the revised Schedule III notified under the Companies Act 2013, has become applicable to the Company, for preparation and presentation of its financial statements. The adoption of revised Schedule VI does not impact recognition and measurement principles followed for preparation of financial statements. However, it has significant impact on presentation and disclosures made in the financial statements. The Company has also reclassified the previous year figures in accordance with the requirements applicable in the current year.

2.2 Use of estimates

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

2.3 Inventories

NA

2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)

Cash and Cash equivalents include Cash in Hand and Bank Balances of the company

2.5 Cash flow statement

Cash Flow Statement has been prepared in Indirect method as per AS-3

2.6 Depreciation and amortisation

Depreciation has been provided on the Written Down Value method as per the rates prescribed in Schedule II to the Companies Act, 2013 (as amended)

2.7 Revenue recognition

Sale of goods

Sales are recognised, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers.

2.8 Other income

Interest Income accrued on Fixed Deposit investment in Bank during the year.

Name of the Company : MAA RATANTI KALI MATA COLD STORAGE PVT. LTD.

Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

Note Particulars

2.9 Tangible fixed assets

NA

3.0 Borrowing costs

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing

costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

3.1 Earnings per share

NA

3.2 Taxes on income

NA

3.3 Impairment of assets

NA

3.4 Provisions and contingencies

A provision is recognised when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.

3.5 Other Notes comments and observations

- i) The Financial statement are prepared under historical cost conversion and accrual basis.
- ii) The company follows mercantiles system of according procedure
- iii) As the company has not started any of its commercial operation till February, 2016, so expenses made for the incorporation of the company and there after till the end of February, 2016, were charged to Preliminery & pre operative expenses.
- v) No Balance Confirmation or transaction statements has been received from Sundry Creditors of the Company . So no independent verification could be made on such transactions.

Name of the Company : MAA RATANTI KALI MATA COLD STORAGE PVT. LTD.

Notes forming part of the financial statements

Note 2 Significant accounting policies (contd.)

3.6 Employee benefits

3.7 Previous years figures

The Revised Schedule III has become effective from 1 April, 2014 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

The Revised Schedule III does not require presentation of a reconciliation explaining the impact of the reclassification of the previous year figures in the financial statements. However, the company may consider giving an appropriate reconciliation in the Notes as an additional information as it would help in clarifying the impact of the reclassification of the previous year figures.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on government grants explanatory [TextBlock]		
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]

Textual information (40)

Disclosure of employee benefits explanatory [Text Block]

Note No.16, Employee Benefit Exp. As at 31 March, 2023 As at 31 March, 2022

Particulars	Particulars		
Rs.	Rs.		
Salary & Wages	252000	2,16,000.00	
Staff welfare Expenses	5600	5,600.00	
PROVIDENT	10500		
TOTAL	268100	2,21,600.00	

Textual information (41)

Disclosure of employee benefits explanatory [Text Block]

Note No.16, Employee Benefit Exp. As at 31 March, 2023 As at 31 March, 2022

Particulars	Particulars		
Rs.	Rs.		
Salary & Wages	252000	2,16,000.00	
Staff welfare Expenses	5600	5,600.00	
PROVIDENT	10500		
TOTAL	268100	2,21,600.00	

[201600] Notes - Related party

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of notes on related party explanatory [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of leases explanatory [TextBlock]		
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	-33,79,101.07	-27,56,488.04
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	-33,79,101.07	-27,56,488.04

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of subsidiary information explanatory [TextBlock]	
Whether company has subsidiary companies	No
Whether company has subsidiary companies which are yet to commence operations	No
Whether company has subsidiary companies liquidated or sold during year	No

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	No
Whether company has associates which are yet to commence operations	No
Whether company has associates liquidated or sold during year	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of notes on interests in joint ventures explanatory [TextBlock]	
Whether company has invested in joint ventures	No
Share of contingent liabilities incurred jointly with other venturers	0
Total contingent liabilities related to joint ventures	0
Whether company has joint ventures which are yet to commence operations	No
Whether company has joint ventures liquidated or sold during year	No

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	27,50,814.72	4,20,691.6
Total cash and cash equivalents	27,50,814.72	4,20,691.6
Income taxes paid (refund) [Abstract]		
Total income taxes paid (refund)	0	0

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	2,15,70,116	2,95,11,994.75
Revenue from sale of services	0	0
Other operating revenues	0	0
Total revenue from operations other than finance company	2,15,70,116	2,95,11,994.75
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from interest	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	2,15,70,116	2,95,11,994.75
Other income	13,79,453	9,04,845
Total revenue	2,29,49,569	3,04,16,839.75
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2,68,100	2,21,600
Finance costs	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	85,68,514	99,61,401
Total depreciation, depletion and amortisation expense	85,68,514	99,61,401
Expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
CSR expenditure	0	0
Other expenses	1,75,07,374.07	2,30,73,861.79
Total expenses	2,63,43,988.07	3,32,56,862.79
Total profit before prior period items, exceptional items, extraordinary items and tax	-33,94,419.07	-28,40,023.04
Prior period items before tax	0	0
Total profit before extraordinary items and tax	-33,94,419.07	-28,40,023.04
Extraordinary items before tax	0	0
Total profit before tax	-33,94,419.07	-28,40,023.04
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-15,318	-83,535
Total tax expense	-15,318	-83,535
Total profit (loss) for period from continuing operations	-33,79,101.07	-27,56,488.04
Total profit (loss) for period before minority interest	-33,79,101.07	-27,56,488.04
Total profit (loss) for period	-33,79,101.07	-27,56,488.04
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] -0.23	[INR/shares] -0.28
Diluted earnings per equity share	[INR/shares] -0.23	[INR/shares] -0.28
Basic earning per equity share before extraordinary items	[INR/shares] -0.23	[INR/shares] -0.28
Diluted earnings per equity share before extraordinary items	[INR/shares] -0.23	[INR/shares] -0.28
Nominal value of per equity share	[INR/shares] 100	[INR/shares] 100

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	2,15,70,116	2,95,11,994.75
Total revenue from sale of products	2,15,70,116	2,95,11,994.75
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	0	0
Total revenue from sale of services	0	0
Disclosure of other operating revenues [Abstract]		
Other operating revenues [Abstract]		
Total other operating revenues	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	1,19,760	1,04,189
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	0	0
Total interest income on current investments	1,19,760	1,04,189
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Interest from customers on amounts overdue, long-term investments	0	0
Interest on long-term intercorporate deposits	0	0
Interest on long-term debt securities	0	0
Interest on long-term government securities	0	0
Interest on other long-term investments	0	0
Total interest income on long-term investments	0	0
Total interest income	1,19,760	1,04,189
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	12,59,693	8,00,656
Total other non-operating income	12,59,693	8,00,656
Total other income	13,79,453	9,04,845
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	0	0
Total interest expense long-term loans	0	0
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	0	0

Total interest expense short-term loans	0	0
Other interest charges	0	0
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	2,52,000	2,16,000
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	10,500	0
Total contribution to provident and other funds	10,500	0
Staff welfare expense	5,600	5,600
Total employee benefit expense	2,68,100	2,21,600
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	17,07,891	21,38,082
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	55,000	45,000
Total rates and taxes excluding taxes on income	55,000	45,000
Electricity expenses	78,14,915	92,95,813
Directors sitting fees	0	0
Bank charges	1,75,024.19	11,097.19
Cost transportation [Abstract]		
Total cost transportation	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Adjustments to carrying amounts of investments [Abstract]		
Total adjustments to carrying amounts of investments	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for taxation matters	20,000	20,000
Total payments to auditor	20,000	20,000
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
Miscellaneous expenses	77,34,543.88	1,15,63,869.6
Total other expenses	1,75,07,374.07	2,30,73,861.79
Breakup of expenditure on production, transportation and other expenditure pertaining to exploration and production activities [Abstract]		
Total expenditure on production, transportation and other expenditure pertaining to exploration and production activities	0	0
Current tax [Abstract]		
Current tax pertaining to current year	0	0
Total current tax	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total exceptional items	0	0
Total extraordinary items before tax	0	0
Total extraordinary items	0	0
Total exceptional and extraordinary items	0	0
Total prior period items before tax	0	0
Total prior period items after tax	0	0
Total revenue contracts	0	0
Total gross income from services rendered	0	0
Total value of imports calculated on CIF basis	0	0
Expenditure on royalty	0	0
Expenditure on know-how	0	0
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
FOB value of manufactured goods exported	0	0
FOB value of traded goods exported	0	0
Total earnings on export of goods calculated on FOB basis	0	0
Total earnings on royalty, know-how, professional and consultation fees	0	0
Total earnings on interest and dividend	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	2,15,70,116	2,95,11,994.75
Total domestic turnover goods, gross	2,15,70,116	2,95,11,994.75
Total export turnover goods, gross	0	0
Total revenue from sale of products	2,15,70,116	2,95,11,994.75
Total revenue from sale of services	0	0
Capital expenditure in foreign currency	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of revenue explanatory [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]

Textual information (42)

Disclosure of revenue explanatory [Text Block]

Note No.14, Revenue from Operations

Note No.13, Direct Income As at 31 March, 2023 As at 31 March, 2022

Particulars	Particulars		
Rs.	Rs.		
From Sale of Services			
Cooling Charges Received	17303886	2,59,12,971.00	
Insurance Charges Received	1055115	15,42,438.75	
Drying Charges	1055115	20,56,585.00	

SALES OF POTATO 2156000

- -

TOTAL 21570116 2,95,11,994.75

Textual information (43)

Disclosure of revenue explanatory [Text Block]

Note No.14, Revenue from Operations

Note No.13, Direct Income As at 31 March, 2023 As at 31 March, 2022

Particulars	Particulars		
Rs.	Rs.		
From Sale of Services			
Cooling Charges Received	17303886	2,59,12,971.00	
Insurance Charges Received	1055115	15,42,438.75	
Drying Charges	1055115	20,56,585.00	

SALES OF POTATO 2156000

- -

TOTAL 21570116 2,95,11,994.75

[300700] Notes - Key managerial personnels and directors remuneration and other information**Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(1)**

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	M-1	M-2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
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	SUSMITA BOSE	KALA CHAND BOSE
Director identification number of key managerial personnel or director	06791250	06791261
Date of birth of key managerial personnel or director	03/12/1967	03/12/1965
Designation of key managerial personnel or director	Director	Director
Qualification of key managerial personnel or director	GRADUATE	GRADUATE
Shares held by key managerial personnel or director	[shares] 79,700	[shares] 1,07,100
Key managerial personnel or director remuneration [Abstract]		
Gross salary to key managerial personnel or director [Abstract]		
Salary key managerial personnel or director	0	0
Gross salary to key managerial personnel or director	0	0
Total key managerial personnel or director remuneration	0	0

[301000] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No