

VIMLA FUELS & METALS 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 Lakhs of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	VIMLA FUELS & METALS LIMITED	
Corporate identity number	U51900GJ2016PLC117533	
Permanent account number of entity	AAFCV4427L	
Address of registered office of company	SURVEY NO. 522, BHACHAU?BHUIJ HIGHWAY VILLAGE - SHIKRA , NA , Taluka Bhachau , GUJARAT , INDIA - 370140	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 17	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	04/09/2023	
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	Lakhs	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	SURVEY NO. 522, BHACHAUBHUIJ HIGHWAY VILLAGE - SHIKRA, Kachchh,TALUKA BHACHAU, Gujarat, India, 370140	
Name of city of place of maintenance of computer servers (storing accounting data)	BHACHAU	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Gujarat	
Pin code of place of maintenance of computer servers (storing accounting data)	370140	
Name of district of place of maintenance of computer servers (storing accounting data)	Kachchh	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	INDIA	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	9586792404	

Disclosure of principal product or services [Table]

..(1)

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

Types of principal product or services [Axis]	1	2
	01/04/2022 to 31/03/2023	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	2704	9961
Description of product or service category	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED: RETORT CARBON	WHOLESALE TRADE SERVICES
Turnover of product or service category	32,334.03	38,941.45
Highest turnover contributing product or service (ITC 8 digit) code	27040030	99611911
Description of product or service	OTHER COKES OF COAL	TRADING OF COKING COAL, LAM COKE, PET COKE, SLAG SCRAP,
Turnover of highest contributing product or service	32,334.03	38,941.45

[400400] Disclosures - Directors report**Details of material contracts/arrangements/transactions at arm's length basis [Table]**

..(1)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	01	02	03	04
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Name of related party	SANJAY KUMAR AGRAWAL	JDM INDUSTRIES (SACHIN KUMAR AGRAWAL)	PRIYANKA AGARWAL	MINI AGRAWAL
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Key managerial personnel or his relative	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	SANJAY KUMAR AGRAWAL	JDM INDUSTRIES (SACHIN KUMAR AGRAWAL)	PRIYANKA AGARWAL	MINI AGRAWAL
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Key managerial personnel or his relative	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Rent paid	Purchase	Salary	Salary
Duration of material contracts/arrangements/transactions with related party	This is a running contract	This is a running contract	This is a running contract	This is a running contract
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0	0		

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

..(2)

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

Material contracts/arrangements/transactions at arm's length basis [Axis]	05	06	07
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Name of related party	UMA AGRAWAL	Jindal Trading Company	V I K A S METALIKS AND ENERGY LIMITED
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Associate company
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]			
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]			
Name of related party	UMA AGRAWAL	Jindal Trading Company	V I K A S METALIKS AND ENERGY LIMITED
Nature of related party relationship	Director or his relative	Firm in which director, manager or his relative is a partner	Associate company
Description of nature of material contracts/arrangements/transactions with related party	Salary	sales	sales, interest income, purchase
Duration of material contracts/arrangements/transactions with related party	This is a running contract	This is a running contract	This is a running contract
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes

Details of directors signing board report [Table]

..(1)

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

Directors signing board report [Axis]	1	2
	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	SANJAY	SANDEEP
Middle name of director	KUMAR	KUMAR
Last name of director	AGRAWAL	AGRAWAL
Designation of director	Director	Director
Director identification number of director	05308288	07231227
Date of signing board report	14/09/2023	14/09/2023

Unless otherwise specified, all monetary values are in Lakhs of 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	The company has not proposed any transfer of fund to any type of specific reserve.
Disclosures relating to amount recommended to be paid as dividend	No dividend is being recommended by the Directors for the year ending 2023.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Foreign Exchange inflow (Rs.): Rs. 2,16,76,12,000.00/- Foreign Exchange outflow (Rs.): Rs. 1,76,72,77,000.00/-
Disclosures in director's responsibility statement	Textual information (5) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (6) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	C o m p a n y has made inter-corporate loans, guarantees or investments under section 186 during the year. Details of which are mentioned in the schedules of the audit report.
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (7) [See below]
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	T h e Company doesn't have any website. Therefore, no need of publication of Annual Return on the website.
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	T h i s clause is not applicable to the company as the company is not covered under Section 149.
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	T h e provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (8) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (9) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (10) [See below]
Disclosure of change in nature of business [TextBlock]	There is no any material change in the business of the company

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (11) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (12) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	During the year under report, your Company has not accepted any fixed deposits pursuant to Section 73 of the Companies Act, 2013. Hence further details are not given
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	During the year under report, your Company has not accepted any fixed deposits pursuant to Section 73 of the Companies Act, 2013. Hence further details are not given
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	During the year there were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	The Internal Financial Controls were appropriate & sufficient during the year ended on 31.03.2023.
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	Textual information (13) [See below]
Number of meetings of board	[pure] 16

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTOR'S REPORT

To The Members of

VIMLA FUELS & METALS LIMITED

The directors/Committee hereby present their Annual report on the business and operations of the Company and the audited financial accounts for the Year ended 31st March, 2023.

1. Highlights of performance:

Standalone

Total Income of the company for the current financial year (2022-2023) has increased from Rs. 6,73,76,04,000.00/- to Rs. 7,18,73,66,000.00/-. However, the net profit after tax for the current financial year (2022-2023) has increased from Rs. 42,33,06,000.00/- to Rs. 42,57,11,000.00/-.

Consolidated

Total Income of the company for the current financial year (2022-2023) is Rs. 7,18,73,66,000.00/-. The net profit after tax for the current financial year (2022-2023) is Rs. 42,57,11,000.00/-.

2. Financial Results: (Standalone)

(Rs. In Lakhs)

Sr No.	Particulars	31.03.2023	31.03.2022
1	Total Income	71,873.66	67,376.04
2	Less: Operating and Admin. Exps	65,956.67	61,646.41
3	Profit before depreciation and Taxes	5,916.99	5,729.63
4	Less: Depreciation	99.12	53.92
5	Less: Extraordinary/Exceptional Items	0.00	0.00
6	Profit before Tax (PBT)	5,817.87	5,675.71
7	Less: Taxes (including deferred tax and fringe benefit tax)	1,560.76	1,442.65
8	Profit after Tax (PAT)	4,257.11	4,233.06

9	Balance brought forward from previous period	4,523.28	292.41
10	Less: Adjustment of opening liability in respect of employees benefits in accordance with AS-15/Income tax of earlier years	193.74	2.19
11	Net profit carried to Balance Sheet	8,586.65	4,523.28

3. Financial Results: (Consolidated) (Rs. In Lakhs)

Sr No.	Particulars	31.03.2023
1	Total Income	71,873.66
2	Less: Operating and Admin. Exps	65,956.67
3	Profit before depreciation and Taxes	5,916.99
4	Less: Depreciation	99.12
5	Less: Extraordinary/Exceptional Items	0.00
6	Profit before Tax (PBT)	5,817.87
7	Less: Taxes (including deferred tax and fringe benefit tax)	1,560.76
8	Profit after Tax (PAT)	4,257.11
9	Balance brought forward from previous period	4,523.28
10	Less: Adjustment of opening liability in respect of employees benefits in accordance with AS-15/Income tax of earlier years	193.74
11	Add: Share of Post Acquisition Profit/Loss of Vikas Metaliks and Energy Ltd	178.04
12	Net profit carried to Balance Sheet	8,764.69

4. Dividend:

No dividend is being recommended by the Directors for the year ending 2023.

5. Web link of Annual Return:

The Company doesn't have any website. Therefore, no need of publication of Annual Return on the website.

6. Board Meetings held during the Year:

Sr No.	Date on which board Meetings were held	Total Strength of the Board	No of Directors Present
1	01/04/2022	3	3
2	25/05/2022	3	3
3	19/06/2022	3	3
4	23/06/2022	3	3
5	08/07/2022	3	3
6	09/08/2022	3	3
7	10/08/2022	3	3
8	16/08/2022	3	3
9	23/08/2022	3	3
10	04/09/2022	3	3
11	07/10/2022	3	3
12	13/01/2023	3	3
13	01/02/2023	3	3
14	27/02/2023	3	3
15	12/03/2023	3	3
16	15/03/2023	3	3

Attendance of Directors at Board meetings: - (Note - means director has attended meeting and x means director has not attended meeting)

Attendance
at the
Board
meetings
Held on

Name of Directors 01/04/2022 25/05/2022 19/06/2022 23/06/2022 08/07/2022 09/08/2022 10/08/2022 16/08/2022 23/08/2022 04/09/2022 07/10/2022

Sanjay
Kumar
Agrawal

Sandeep
Kumar
Agrawal

Sachin
Kumar
Agrawal

7. Committee meetings held during the year

CSR Committee Meetings held during the year:

Sr No.	Date on which CSR Committee Meetings were held	Total Strength of the Committee	No of Members Present
1	08/07/2022	2	2
2	15/03/2023	2	2

Attendance at the CSR Committee meetings Held on

Sr No.	Name of Directors	08/07/2022	15/03/2023
1	Sanjay Kumar Agrawal		
2	Sandeep Kumar Agrawal		

8. A statement on declaration given by independent directors under sub-section (6) of section 149:

This clause is not applicable to the company as the company is not covered under Section 149.

9. Matters as prescribed under Sub-sections (1) and (3) of section 178 of the Companies Act 2013:

The provisions of Section 178(1) relating to constitution of Nomination and Remuneration Committee are not applicable to the Company.

10. Auditor's and their report:

Comments of the Auditors in their report and the notes forming part of the Accounts, are self-explanatory and need no comments.

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

Company has made inter-corporate loans, guarantees or investments under section 186 during the year. Details of which are mentioned in the schedules of the audit report.

12. Particulars contracts or arrangements with related parties referred to in sub-section (1) of section 188:

The Company has entered into contracts or arrangements with related parties referred to in sub-section (1) of section 188 during the year. The details whereof have been attached herewith as per AOC-2 attached.

13. Material changes and commitment if any affecting the financial position of the company occurred between the end of the financial year to which these financial statements relate and the date of the report:

There is no material changes and commitments, that would affect financial position of the company from the end of the financial year of the company to which the financial statements relate and the date of the directors' report.

14. Reserves:

The company has not proposed any transfer of fund to any type of specific reserve.

15. Energy Conservation, Technology, Absorption and Foreign Exchange Earnings And Outgo:

A) Conservation of Energy:

Conservation of energy is of utmost significance to the Company. Every effort is made to ensure optimum use of energy by using energy-efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy.

B) Technology absorption:

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities.

Steps taken by company for utilizing alternate sources of energy: NIL

Capital investment on energy conservation equipment's: NIL

C) Foreign Exchange earnings and outgo:

Foreign Exchange inflow (Rs.): Rs. 2,16,76,12,000.00/-

Foreign Exchange outflow (Rs.): Rs. 1,76,72,77,000.00/-

16. Risk management:

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time.

These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance.

17. CSR Policy:

The CSR policy is applicable to the company. As per the average Net Profits of the last three financial years, company was required to spent Rs. 39,84,357.63/- for F.Y. 2022-2023. The company has framed CSR committee and related policy. The company has incurred expenditure of Rs. 40,00,000.00/- by donating to the following trusts:

- Omkar Andh - Apang Samajik Sanstha
- Raginiben Bipinchandra Seva Karya Trust

The Annual Report on CSR is annexed herewith to this Report.

18. Directors' Responsibility statement:

A) That in the preparation of the annual financial statements for the year ended March 31, 2023, the applicable accounting standards have been followed along with proper explanation.

B) That such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgement and estimates have been made 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 of the Company for the year ended on that date;

C) That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

D) That the annual financial statements have been prepared on a going concern basis.

E) That proper internal financial control was in place and that the financial controls were adequate and were operating effectively.

F) That system to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

19. The change in nature of business:

There is no any material change in the business of the company.

20. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) act, 2013:

Your directors also state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Internal Complaints Committee, as required under the provisions of the said Act, has been established by the Company.

21. Details of directors or KMP (key managerial person) who were appointed or have resigned during the year:

Sr no	Name of the KMP or Director	Designation	Date of appointment	Date of Resignation
1.	N.A.			

22. Names of the companies which have become or ceased to be its subsidiary, joint ventures or associate companies:

Sr no.	Name of the entity	Whether subsidiary, Joint ventures or associate companies	Date on which become	Date on which ceased
1.	Vikas Metaliks And Energy Limited	Associate	29/06/2022	N.A.
2.	Vimla Nextera Jvc Coke Limited (Earlier Known as Vimla Metcoke Limited)	Associate	24/03/2023	N.A.

23. Public Deposit:

During the year under report, your Company has not accepted any fixed deposits pursuant to Section 73 of the Companies Act, 2013. Hence further details are not given.

24. Regulatory Orders:

During the year there were no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

23. Internal Financial Controls:

The Internal Financial Controls were appropriate & sufficient during the year ended on 31.03.2023.

24. Remuneration Ratio of The Directors/ Key Managerial Personnel/Employees:

None of the employees of the company is drawing remuneration requiring disclosure of information under section 134 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rule, 2014.

25. Details in respect of frauds reported by auditors:

During the year no Frauds are reported by the auditor under sub section 12 of section 143, other than those which are reportable to the Central Government.

26. Maintenance of cost records:

Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and so such accounts and records are made.

27. Secretarial Standards:

During the year under review, the company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

28. Secretarial Auditor And Secretarial Audit Report

M/s Jogi Dipak & Co, Practicing Company Secretary, was appointed as Secretarial Auditor of the Company for the financial year 2022-23 pursuant to Section 204 of the Act. The Secretarial Audit Report in the prescribed form MR-3 is annexed to this report as Annexure – II and forms part of the same

29. A statement indicating the manner in which formal annual evaluation has been made by the Board of its own performance and that of its committees and individual directors:

This clause is not applicable.

30. The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.

This clause is not applicable.

31. The details of the difference between the amount of the valuation done at the time of one-time settlement and the valuation done while taking a loan from the Banks or Financial Institutions along with the reasons thereof.

This clause is not applicable.

ACKNOWLEDGEMENT:

The Directors wish to thank Company's valued customers, suppliers, dealers, Government, Auditors & Shareholders for their sustained support and co-operation and encouragement extended by them to the company from time to time and hope that the same will continue in future. The Directors also sincerely express their deep appreciation for the contribution made by the employees at all level.

Date: 14/09/2023

Place: Gandhidham

ANNEXURE TO DIRECTORS' REPORT

CSR REPORT

1. Brief outline on CSR Policy of the Company:

With the introduction of the new CSR mandate in the Companies Act 2013, your Company has outlined for itself a CSR Policy.

The Corporate Social Responsibility Committee has formulated and recommended to the Board, a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the company, which has been approved by the Board.

The Members will be glad to know that your Board of Directors have taken following Projects under CSR Policy for the year 2022-23: -

1. promoting health care including preventive health care;
2. promoting education

The Company would also undertake other need-based initiatives in compliance with Schedule VII to the Act.

2. Composition of CSR Committee:

Sr. no	Name of Director	Designation/Nature of directorship	No. of CSR Meetings held during the year	No. of CSR meetings attended during the year
1	Sanjay Kumar Agrawal	Director	2	2
2	Sandeep Kumar Agrawal	Director	2	2

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The Company doesn't have any website. Therefore, no need of publication of CSR Policy, Composition of CSR Committee and CSR Projects.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (corporate Social Responsibility policy) Rules, 2014, if applicable (attach the report).

NOT APPLICABLE

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (corporate Social Responsibility policy) Rules, 2014 and amount required for set off for the financial year, if any : NOT APPLICABLE

Sr. No.	Financial Year	Amount available for set-off from preceding Financial Years (in Rs.)	Amount required to be set-off for the year, if any (in Rs.)
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Total

6. Average net profit of the Company as per section 135(5):

Year	Amount (Rs)
2019- 20	Rs. 1,36,45,499
2020- 21	Rs. 1,64,37,409
2021- 22	Rs. 56,75,70,737

Total Rs. 59,76,53,645

Average Profit Rs. 19,92,17,881.67/-

7. (a) Two percent of average net profit of the company as per section 135(5): 39,84,357.63/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. – N.A.

(c) Amount required to be set off for the financial year, if any: N.A.

(d) Total CSR obligation for the financial year (7a+ 7b-7c): 39,84,357.63/-

8. a) CSR amount spent or unspent for the financial year:

Total Amount spent

Amount Unspent (in Rs.)

Total Amount transferred to Unspent CSR Account as per section 135(6).

Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).

Amount	Date of Transfer	Name of Fund	Amount	Date of transfer
40,00,000.00/-	0	N.A.	N.A.	0 N.A.

(b) Details of CSR amount spent against ongoing projects for the financial year: N.A.

Sr No	Name of Project	Item from the list of activities in Schedule VII to the Act	Local area (Yes/No).	Location of the project.	Project duration.	Amt allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation- Direct (Yes/No).	Mode of Implementation – Through Implementing Agency
State District Trust			CSR Reg No							

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

Sr No.	Name of project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation – Direct (Yes/No).	Mode of implementation –Through implementing agency.
State District	Name		CSR registration number.				

promoting

1	Education especially among differently abled	(i)	NO	Maharashtra	Mumbai	10,00,000.00	No	Omkar Andh - Apang Samajik Sanstha	CSR00003196
2	promoting health care including preventive health care	(i)	NO	Gujarat	Ahmedabad	30,00,000.00	No	Raginiben Bipinchandra Seva Karya Trust	CSR00012645

(d) Amount spent in Administrative Overheads: N.A.

(e) Amount spent on Impact Assessment, if applicable: N.A.

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): 40,00,000.00/-

(g) Excess amount for set off, if any.

Sr. No.	Particular	Amount (in Rs.)
i	Two percent of average net profit of the company as per section 135(5)	39,84,357.63
ii	Total amount spent for the Financial Year	40,00,000.00
iii	Excess amount spent for the financial year [(ii)-(i)]	15,642.37
iv	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0.00
v	Amount available for set off in succeeding financial years [(iii)-(iv)]	15,642.37

9 (a) Details of Unspent CSR amount for the preceding three financial years: N.A.

Sr No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
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Name of the fund	Amount	Date of Transfer
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(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): N.A.

Sr. Project No ID.	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project -Completed / Ongoing.
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10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year : N.A.

(a) Date of creation or acquisition of the capital asset(s).

(b) Amount of CSR spent for creation or acquisition of capital asset.

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): N.A.

FOR, VIMLA FUELS & METALS LIMITED

DIRECTOR

SANJAY KUMAR AGRAWAL

DIN: 05308288

DIRECTOR

SANDEEP KUMAR AGRAWAL

DIN: 07231227

Form MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

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

To,

The Members of

VIMLA FUELS & METALS LIMITED

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by VIMLA FUELS & METALS LIMITED (hereinafter called "The Company"). We have conducted Secretarial Audit in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company, and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2023, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extend, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2023 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;
- (iii) The Depositories Act, 1996 and the regulations and bye laws framed there under;
- (iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made there under;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act)
 - a) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ;(Not Applicable to the Company during the Audit Period);
 - b) SEBI (Prohibition of Insider Trading) Regulations, 2015. ;(Not Applicable to the Company during the Audit Period);
 - c) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009;(Not Applicable to the Company during the Audit Period);
 - d) SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015; ;(Not Applicable to the Company during the Audit Period);
 - e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (Not Applicable to the Company during the Audit Period);
 - f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the Audit Period);
 - g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the

Companies Act and dealing with client; (Not Applicable to the Company during the Audit Period);

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during the Audit Period); and

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 (Not applicable to the Company during the Audit Period).

(vi) As informed and explained to as there are no specifically applicable laws to the Company during the period under review, the clause is not applicable;

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

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

(ii) The Listing Agreement entered into by the Company with “The Bombay Stock Exchange Limited (BSE).” (Not Applicable to the Company during the Audit Period)

(iii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (effective from 1st December, 2015) (Not Applicable to the Company during the Audit Period)

We further report that:

The Board of Directors of the Company is duly constituted.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members’ views were captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Jogi Dipak & Co.

Date: 14/09/2023

Company Secretary

Place: Gandhidham

Dipak Jogi

Proprietor

M. No. F7147, C.P. No. 4749

UDIN: F007147E001012503

This report to be read with my letter of even date which is annexed as annexure and forms an integral part of this report.

Annexure 1

To,

The Members,

VIMLA FUELS & METALS LIMITED

Gandhidham.

My report of even date shall be read along with this letter.

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

Jogi Dipak & Co.

Date: 14/09/2023

Company Secretary

Place: Gandhidham

Dipak Jogi

Proprietor

M. No. F7147, C.P. No. 4749

Textual information (2)

Description of state of companies affair

Standalone Total Income of the company for the current financial year (2022-2023) has increased from Rs. 6,73,76,04,000.00/- to Rs. 7,18,73,66,000.00/-. However, the net profit after tax for the current financial year (2022-2023) has increased from Rs. 42,33,06,000.00/- to Rs. 42,57,11,000.00/-. Consolidated Total Income of the company for the current financial year (2022-2023) is Rs. 7,18,73,66,000.00/-. The net profit after tax for the current financial year (2022-2023) is Rs. 42,57,11,000.00/-.

Textual information (3)

Details regarding energy conservation

Conservation of energy is of utmost significance to the Company. Every effort is made to ensure optimum use of energy by using energy-efficient computers, processes and other office equipment. Constant efforts are made through regular/ preventive maintenance and upkeep of existing electrical equipment to minimize breakdowns and loss of energy

Textual information (4)

Details regarding technology absorption

The Company is continuously making efforts for induction of innovative technologies and techniques required for the business activities. Steps taken by company for utilizing alternate sources of energy: NIL Capital investment on energy conservation equipment's: NIL

Textual information (5)

Disclosures in director's responsibility statement

A) That in the preparation of the annual financial statements for the year ended March 31, 2023, the applicable accounting standards have been followed along with proper explanation. B) That such accounting policies as mentioned in Notes to the Financial Statements have been selected and applied consistently and judgement and estimates have been made 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 of the Company for the year ended on that date; C) That proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; D) That the annual financial statements have been prepared on a going concern basis. E) That proper internal financial control was in place and that the financial controls were adequate and were operating effectively. F) That system to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

Textual information (6)

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

There is no material changes and commitments, that would affect financial position of the company from the end of the financial year of the company to which the financial statements relate and the date of the directors' report.

Textual information (7)

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

The Company has entered into contracts or arrangements with related parties referred to in sub-section (1) of section 188 during the year. The details whereof have been attached herewith as per AOC-2 attached.

Textual information (8)

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

Risk Management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/control the probability and/or impact of unfortunate events or to maximize the realization of opportunities.

The Company has laid down a comprehensive Risk Assessment and Minimization Procedure which is reviewed by the Board from time to time.

These procedures are reviewed to ensure that executive management controls risk through means of a properly defined framework. The major risks have been identified by the Company and its mitigation process/measures have been formulated in the areas such as business, project execution, event, financial, human, environment and statutory compliance

Textual information (9)

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

The CSR policy is applicable to the company. As per the average Net Profits of the last three financial years, company was required to spend Rs. 39,84,357.63/- for F.Y. 2022-2023. The company has framed CSR committee and related policy. The company has incurred expenditure of Rs. 40,00,000.00/- by donating to the following trusts:

- Omkar Andh - Apang Samajik Sanstha
- Raginiben Bipinchandra Seva Karya Trust

The Annual Report on CSR is annexed herewith to this Report

CSR Committee Meetings held during the year:

Sr No.	Date on which CSR Committee Meetings were held	Total Strength of the Committee	No of Members Present
1	08/07/2022	2	2
2	15/03/2023	2	2

Attendance at the CSR Committee meetings Held on

Sr No.	Name of Directors	08/07/2022	15/03/2023
1	Sanjay Kumar Agrawal		
2	Sandeep Kumar Agrawal		

Textual information (10)

Disclosure of financial summary or highlights [Text Block]

1. Financial Results: (Standalone)		(Rs. In Lakhs)	
Sr No.	Particulars	31.03.2023	31.03.2022
1	Total Income	71,873.66	67,376.04
2	Less: Operating and Admin. Exps	65,956.67	61,646.41
3	Profit before depreciation and Taxes	5,916.99	5,729.63
4	Less: Depreciation	99.12	53.92
5	Less: Extraordinary/Exceptional Items	0.00	0.00
6	Profit before Tax (PBT)	5,817.87	5,675.71
7	Less: Taxes (including deferred tax and fringe benefit tax)	1,560.76	1,442.65
8	Profit after Tax (PAT)	4,257.11	4,233.06
9	Balance brought forward from previous period	4,523.28	292.41
10	Less: Adjustment of opening liability in respect of employees benefits in accordance with AS-15/Income tax of earlier years	193.74	2.19
11	Net profit carried to Balance Sheet	8,586.65	4,523.28
2. Financial Results: (Consolidated)		(Rs. In Lakhs)	
Sr No.	Particulars	31.03.2023	
1	Total Income	71,873.66	
2	Less: Operating and Admin. Exps	65,956.67	
3	Profit before depreciation and Taxes	5,916.99	
4	Less: Depreciation	99.12	

5	Less: Extraordinary/Exceptional Items	0.00
6	Profit before Tax (PBT)	5,817.87
7	Less: Taxes (including deferred tax and fringe benefit tax)	1,560.76
8	Profit after Tax (PAT)	4,257.11
9	Balance brought forward from previous period	4,523.28
10	Less: Adjustment of opening liability in respect of employees benefits in accordance with AS-15/Income tax of earlier years	193.74
11	Add: Share of Post Acquisition Profit/Loss of Vikas Metaliks and Energy Ltd	178.04
12	Net profit carried to Balance Sheet	8,764.69

Textual information (11)

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

Sr no	Name of the KMP or Director	Designation	Date of appointment	Date of Resignation
1.	N.A.			

Textual information (12)

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

Sr no.	Name of the entity	Whether subsidiary, Joint ventures or associate companies	Date on which become	Date on which ceased
1.	Vikas Metaliks And Energy Limited	Associate	29/06/2022	N.A.
2.	Vimla Nextera Jvc Coke Limited (Earlier Known as Vimla Metcoke Limited)	Associate	24/03/2023	N.A.

Textual information (13)

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

Sr no	Name of the KMP or Director	Designation	Date of appointment	Date of Resignation
1.	N.A.			
	Priyanka Agarwal (Company Secretary)		Salary Paid Rs. 1,68,000/-	

[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 Lakhs of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	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 (14) [See below]	
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets on the basis of available information	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (15) [See below]	
Disclosure relating to title deeds of immovable properties	As per the information and explanations given to me, the title deeds of all the immovable properties are held in the name of the company	
Disclosure in auditors report relating to inventories	The inventory has been physically verified during the year by the management. In my opinion, the frequency of verification is reasonable and coverage and procedure of such verification is appropriate	
Disclosure in auditors report relating to loans		Textual information (16) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (17) [See below]	
Disclosure in auditors report relating to deposits accepted		Textual information (18) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (19) [See below]	
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (20) [See below]	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (21) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	According to the information and explanation given to me, there are no disputed statutory dues during the year	
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (22) [See below]	

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		The company had not raised any money by way of public issue during the year. Therefore, the clause (x) (a) of Companies (Auditor's Report) Order, 2020 is not applicable
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 (23) [See below]	
Disclosure in auditors report relating to managerial remuneration		clause not applicable
Disclosure in auditors report relating to Nidhi Company		Textual information (24) [See below]
Disclosure in auditors report relating to transactions with related parties	Textual information (25) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (26) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (27) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (28) [See below]

Details regarding auditors [Table]

..(1)

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

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Hitendra Agarwal & Co.
Name of auditor signing report	AGARWAL HITENDRA
Firms registration number of audit firm	139925W
Membership number of auditor	403666
Address of auditors	201, Sunder Park, Plot No. 95 Sector - 8, Tagore Road
Permanent account number of auditor or auditor's firm	AHXPA0489M
SRN of form ADT-1	H37609302
Date of signing audit report by auditors	04/09/2023
Date of signing of balance sheet by auditors	04/09/2023

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

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (29) [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 (14)**Disclosure in auditors report relating to fixed assets**

- (a) As per the information and explanations given to me, (A) The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets on the basis of available information. (B) The company is not having any intangible assets. Therefore the provisions of Clause (i)(a)(B) of Companies (Auditor's Report) Order, 2020 is not applicable.
- (b) As per the information and explanations given to me, the management at reasonable intervals during the year in accordance with a programme of physical verification physically verified the fixed assets and no material discrepancies were noticed on such verification as compared to the available records. (c) As per the information and explanations given to me, the title deeds of all the immovable properties are held in the name of the company. (d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of Companies (Auditor's Report) Order, 2020 is not applicable. No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of Companies (Auditor's Report) Order, 2020 is not applicable

Textual information (15)

Disclosure relating to physical verification and material discrepancies of fixed assets

As per the information and explanations given to me, the management at reasonable intervals during the year in accordance with a programme of physical verification physically verified the fixed assets and no material discrepancies were noticed on such verification as compared to the available records

Textual information (16)

Disclosure in auditors report relating to loans

As regards the loans, the company has not granted any loans, secured or unsecured during the year under audit, to the companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the companies Act, 2013 and therefore, the clauses (iii) (a) to (f) of Companies (Auditor's Report) Order, 2020 is not applicable.

Textual information (17)

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

According to the information and explanation given to me, the company had provided Corporate Guarantee and made Investments during the year under consideration and duly compliance with provisions of section 185 and 186.

Textual information (18)

Disclosure in auditors report relating to deposits accepted

1. During the year, the company has not accepted any deposits 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 Companies Act and the rules framed there under are not applicable to the company. Therefore clause (v) of Companies (Auditor's Report) Order, 2020 is not applicable.

Textual information (19)

Disclosure in auditors report relating to maintenance of cost records

1. The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

Textual information (20)

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

(a) According to the information and explanations given to me, in my opinion, undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues, applicable to the company have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to me, no undisputed amounts payable in respect of provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty and cess were in arrears as at 31st March, 2023 for a period of more than six months from they became payable.

(b) According to the information and explanation given to me, there are no disputed statutory dues during the year.

Textual information (21)

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

(a) According to the information and explanations given to me, in my opinion, undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues, applicable to the company have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to me, no undisputed amounts payable in respect of provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty and cess were in arrears as at 31st March, 2023 for a period of more than six months from they became payable.

Textual information (22)

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

Based on my audit procedure and according to the information and explanation given to me, (a) The Company has not defaulted in repayment of dues to a Financial Institutions, Banks or debenture holders. (b) The Company has not been declared a willful defaulter by any bank or financial institution or other lender. (c) The term loans are being applied for the purpose for which the loans were obtained and no amount of loan has been diverted. (d) There are no funds raised on short term basis which have been utilised for long term purposes. (e) The company has not raised any funds to meet the obligations of its subsidiaries, associates or joint ventures. The company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies

Textual information (23)

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

(a) I have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year. (b) During the year no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government. As auditor, I did not receive any whistle- blower complaint during the year

Textual information (24)

Disclosure in auditors report relating to Nidhi Company

In my opinion and according to the information and explanations given to me, the provisions of special statute applicable to chit funds and nidhi / mutual benefit funds / societies are not applicable to the company. Hence, clause (xii) of the Companies (Auditor's Report) Order, 2020 is not applicable

Textual information (25)

Disclosure in auditors report relating to transactions with related parties

1. In my opinion and according to the information and explanations given to me, the transactions entered by the company with related parties are in compliance with the provisions of section 177 and 188 of The Companies Act, 2013 and details thereof are properly disclosed in the financial statements.

Textual information (26)

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

No preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, clause (x) (b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

Textual information (27)

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

The company had not entered in to any non-cash transactions with the directors or persons connected with him during the year, and hence clause (xv) of Companies (Auditor's Report) Order, 2020 is not applicable

Textual information (28)

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

1. In my opinion and according to the information and explanation given to me, (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. (b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year. (c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. As per the information and explanations received, the group does not have any Core Investment Company (CIC) as part of the group

Textual information (29)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

To,

The Members of VIMLA FUELS & METALS LIMITED Gandhidham.

1. Report on the Standalone Financial Statements

I have audited the accompanying standalone financial statements of VIMLA FUELS & METALS LIMITED ("the Company"), having CIN: U51900GJ2016PTC117533 which comprise the Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss for the year then ended, Cash Flow Statement and a summary of the significant accounting policies and other explanatory information.

2. Management's Responsibility for the Standalone Financial Statements

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

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.

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and auditor's report thereon.

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

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

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

4. Auditor's Responsibility

My responsibility is to express an opinion on these standalone financial statements based on my audit.

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

I conducted my audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objective is 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

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

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

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

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, I determine those matters that are of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

5. Opinion

In my opinion and to the best of my information and according to the explanations given to me, 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:-

- i. In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2023;
- ii. In the case of the Statement of Profit and Loss, of the Profit for the year ended on that date.
- iii. In the case of the Cash Flow Statement, of the Cash Flows for the year ended on that date.

6. Report on Other Legal and Regulatory Requirements

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

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

(a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief was necessary for the purpose of my audit.

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

(c) The Balance Sheet and the Statement of Profit and Loss and Cash Flow Statement dealt with by this Report are in agreement with the books of account.

(d) In my 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 are 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 operating effectiveness of such controls, refer to our separate Report in “Annexure - B”

(g) With respect to the other matters to be included in the Auditor’s Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in my opinion and to the best of my knowledge and according to the information and explanations given to me:

i. The Company has no litigations pending which may impact on its financial position in its financial statements.

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

iii. There has been no transaction which requires any amounts for transfer to the Investor Education and Protection Fund by the company.

iv. (1) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

(3) Based on audit procedures which I considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (1) and (2) contain any material misstatement.

v. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

vi. As per proviso to rule 3(1) of the Companies (Accounts) Rules, 2014, the said rule is applicable for the company only w.e.f. April 1, 2023. Therefore, reporting under this clause is not applicable.

For, Hitendra Agarwal & Co.

Chartered Accountants

FRN: 139925W

(Hitendra Agarwal)

Proprietor.

M. No.: 403666

Gandhidham: 4th September, 2023

UDIN: 23403666BGQVLX1552

Annexure “A” to Independent Auditor’s Report

Referred to in paragraph 6 (i) of my Report of even date to the Members of VIMLA FUELS & METALS LIMITED for the year ended 31st March, 2023.

1. In respect of Property Plant and Equipment :

(a) As per the information and explanations given to me,

(A) The Company has maintained proper records showing full particulars including quantitative details and situation of Fixed Assets on the basis of available information.

(B) The company is not having any intangible assets. Therefore the provisions of Clause (i)(a)(B) of Companies (Auditor’s Report) Order, 2020 is not applicable.

(b) As per the information and explanations given to me, the management at reasonable intervals during the year in accordance with a programme of physical verification physically verified the fixed assets and no material discrepancies were noticed on such verification as compared to the available records.

(c) As per the information and explanations given to me, the title deeds of all the immovable properties are held in the name of the company.

(d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of Companies (Auditor’s Report) Order, 2020 is not applicable.

(e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Therefore, the provisions of Clause (i)(e) of Companies (Auditor’s Report) Order, 2020 is not applicable.

2. In respect of its Inventories :

(a) The inventory has been physically verified during the year by the management. In my opinion, the frequency of verification is reasonable and coverage and procedure of such verification is appropriate.

(b) The company has been sanctioned working capital limit of Rs. 12 Crores from State Bank of India on the basis of security of current assets. There has been no material differences found in the quarterly returns or statements filed by the company with State Bank of India and with that of the books of account of the Company.

3. In respect of Loans and Advances granted during the year:

As regards the loans , the company has not granted any loans , secured or unsecured during the year under audit, to the companies, firms, Limited Liability Partnership or other parties covered in the register maintained under section 189 of the companies Act , 2013 and therefore, the clauses (iii) (a) to (f) of Companies (Auditor’s Report) Order, 2020 is not applicable.

4. In respect of Loans, Investments and guarantees:

According to the information and explanation given to me, the company had provided Corporate Guarantee and made Investments during the year under consideration and duly compliance with provisions of section 185 and 186.

5. During the year, the company has not accepted any deposits 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 Companies Act and the rules framed there under are not applicable to the company. Therefore clause (v) of Companies (Auditor's Report) Order, 2020 is not applicable.

6. The maintenance of cost records has been specified by the Central Government under section 148(1) of the Act. We have broadly reviewed the cost records maintained by the Company pursuant to the Companies (Cost Records and Audit) Rules, 2014, as amended and prescribed by the Central Government under sub-section (1) of Section 148 of the Act, and are of the opinion that, prima facie, the prescribed cost records have been made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

7. In respect of Statutory Dues:

(a) According to the information and explanations given to me, in my opinion, undisputed statutory dues including provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty, cess and other statutory dues, applicable to the company have generally been regularly deposited with the appropriate authorities.

According to the information and explanations given to me, no undisputed amounts payable in respect of provident fund, investor education protection fund, employees' state insurance, income tax, sales tax, wealth tax, service tax, custom duty, excise duty and cess were in arrears as at 31st March, 2023 for a period of more than six months from they became payable.

(b) According to the information and explanation given to me, there are no disputed statutory dues during the year.

8. There are no such transactions which have not been recorded in the books of accounts but have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Therefore clause (viii) of Companies (Auditor's Report) Order, 2020 is not applicable.

9. In respect of Borrowings :

Based on my audit procedure and according to the information and explanation given to me,

(a) The Company has not defaulted in repayment of dues to a Financial Institutions, Banks or debenture holders.

(b) The Company has not been declared a willful defaulter by any bank or financial institution or other lender.

(c) The term loans are being applied for the purpose for which the loans were obtained and no amount of loan has been diverted.

(d) There are no funds raised on short term basis which have been utilised for long term purposes.

(e) The company has not raised any funds to meet the obligations of its subsidiaries, associates or joint ventures.

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

10. According to the information and explanations given to me,

(a) The company had not raised any money by way of public issue during the year. Therefore, the clause (x) (a) of Companies (Auditor's Report) Order, 2020 is not applicable.

(b) No preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, clause (x) (b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

11. In respect of Fraud :

(a) I have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

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

(c) As auditor, I did not receive any whistle- blower complaint during the year.

12. In my opinion and according to the information and explanations given to me, the provisions of special statute applicable to chit funds and nidhi / mutual benefit funds / societies are not applicable to the company. Hence, clause (xii) of the Companies (Auditor's Report) Order, 2020 is not applicable.

13. In my opinion and according to the information and explanations given to me, the transactions entered by the company with related parties are in compliance with the provisions of section 177 and 188 of The Companies Act, 2013 and details thereof are properly disclosed in the financial statements.

14. The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appointed any internal auditor. Therefore, the provisions of Clause (xiv) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

15. The company had not entered in to any non-cash transactions with the directors or persons connected with him during the year, and hence clause (xv) of Companies (Auditor's Report) Order, 2020 is not applicable.

16. In my opinion and according to the information and explanation given to me,

(a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) As per the information and explanations received, the group does not have any Core Investment Company (CIC) as part of the group.

17. The company has not incurred cash loss in current financial year as well in immediately preceding financial year.

18. There has been no resignation of the previous statutory auditors during the year.

19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, I am of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

20. There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

21. The company has not made investments in subsidiary company. Therefore, the company is not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.

For, Hitendra Agarwal & Co.

Chartered Accountants.

FRN: 139925W

(Hitendra Agarwal)

Proprietor.

M. No.: 403666

Gandhidham: 4th September, 2023.

UDIN: 23403666BGQVLX1552

Annexure "B" to Independent Auditors' Report

Referred to in paragraph 6(ii) (f) of my Report of even date to the Members of VIMLA FUELS & METALS LIMITED for the year ended 31st March, 2023.

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

I have audited the internal financial controls over financial reporting of VIMLA FUELS & METALS LIMITED as of 31st March 2023, in conjunction with my audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In my opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, Hitendra Agarwal & Co.

Chartered Accountants.

FRN: 139925W

(Hitendra Agarwal)

Proprietor.

M. No.: 403666

Gandhidham: 4th September, 2023.

UDIN: 23403666BGQVLX1552

[400500] Disclosures - Secretarial audit report**Details of signatories of secretarial audit report [Table]**

..(1)

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

Signatories of secretarial audit report [Axis]	1
	01/04/2022 to 31/03/2023
Details of signatories of secretarial audit report [Abstract]	
Details of signatories of secretarial audit report [LineItems]	
Category of secretarial auditor	Individual
Name of secretarial audit firm	JOGI DIPAK & CO
Name of secretarial auditor signing report	D I P A K RENUKUMAR JOGI
Membership number of secretarial auditor	7147
Certificate of practice number of secretarial auditor	4749
Address of secretarial auditors	OFFICE NO 210, MANALI TOWER, PLOT NO 110, SECTOR 8, GANDHIDHAM 370201
Permanent account number of secretarial auditor or secretarial auditors firm	ADZPJ2662F
Date of signing secretarial audit report	14/09/2023

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

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (30) [See below]
Whether secretarial audit report is applicable on company	Yes
Whether secretarial audit report has been qualified or has any observation or other remarks	No

Textual information (30)

Disclosure in secretarial audit report explanatory [Text Block]

Form MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

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

To,

The Members of

VIMLA FUELS & METALS LIMITED

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by VIMLA FUELS & METALS LIMITED (hereinafter called "The Company"). We have conducted Secretarial Audit in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minutes books, forms and returns filed and other records maintained by the Company, and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2023, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extend, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2023 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made there under;
- (ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;
- (iii) The Depositories Act, 1996 and the regulations and bye laws framed there under;
- (iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made there under;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI Act)

- a) SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ;(Not Applicable to the Company during the Audit Period);
- b) SEBI (Prohibition of Insider Trading) Regulations, 2015. ;(Not Applicable to the Company during the Audit Period);
- c) SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009;(Not Applicable to the Company during the Audit Period);
- d) SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015; ;(Not Applicable to the Company during the Audit Period);
- e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; (Not Applicable to the Company during the Audit Period);
- f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (Not Applicable to the Company during the Audit Period);
- g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (Not Applicable to the Company during the Audit Period);
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during the Audit Period); and
- i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 (Not applicable to the Company during the Audit Period).
- (vi) As informed and explained to as there are no specifically applicable laws to the Company during the period under review, the clause is not applicable;

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

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India (ICSI).
- (ii) The Listing Agreement entered into by the Company with “The Bombay Stock Exchange Limited (BSE).” (Not Applicable to the Company during the Audit Period)
- (iii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. (effective from 1st December, 2015) (Not Applicable to the Company during the Audit Period)

We further report that:

The Board of Directors of the Company is duly constituted.

Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members’ views were captured and recorded as part of the minutes.

We further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

For Jogi Dipak & Co.

Date: 14/09/2023

Company Secretary

Place: Gandhidham

Dipak Jogi

Proprietor

M. No. F7147, C.P. No. 4749

UDIN: F007147E001012503

This report to be read with my letter of even date which is annexed as annexure and forms an integral part of this report.

Annexure 1

To,

The Members,

VIMLA FUELS & METALS LIMITED

Gandhidham.

My report of even date shall be read along with this letter.

1. Maintenance of Secretarial records is the responsibility of the Management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of accounts of the Company.
4. Where ever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of the Corporate and other applicable laws, Rules, Regulations, standards is the responsibility of the Management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company

Jogi Dipak & Co.

Date: 14/09/2023

Company Secretary

Place: Gandhidham

Dipak Jogi

Proprietor

M. No. F7147, C.P. No. 4749

[100100] Balance sheet

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

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	1,900	1,900
Reserves and surplus	8,586.66	4,523.28
Total shareholders' funds	10,486.66	6,423.28
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	897.11	1,143.06
Deferred tax liabilities (net)	67.07	-7.23
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	964.18	1,135.83
Current liabilities [Abstract]		
Short-term borrowings	1,091.99	1,215.55
Trade payables	19,471.24	5,036.78
Other current liabilities	1,189.5	1,669.8
Short-term provisions	1,486.46	1,446.74
Total current liabilities	23,239.19	9,368.87
Total equity and liabilities	34,690.03	16,927.98
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	871.35	1,072.51
Intangible assets	0	0
Total fixed assets	871.35	1,072.51
Non-current investments	1,391.51	0
Long-term loans and advances	0	0
Total non-current assets	2,262.86	1,072.51
Current assets [Abstract]		
Current investments	0	0
Inventories	7,033.6	3,798.32
Trade receivables	14,270.65	5,929.6
Cash and bank balances	1,030.45	225.78
Short-term loans and advances	10,092.47	5,901.77
Total current assets	32,427.17	15,855.47
Total assets	34,690.03	16,927.98

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

..(1)

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

Directors signing financial statements [Axis]	1	2
	01/04/2022 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	SANJAY	SANDEEP
Middle name of director	KUMAR	KUMAR
Last name of director	AGRAWAL	AGRAWAL
Designation of director	Director	Director
Director identification number of director	05308288	07231227
Date of signing of financial statements by director	04/09/2023	04/09/2023

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

	01/04/2022 to 31/03/2023
Name of company secretary	PRIYANKA AGARWAL
Permanent account number of company secretary	BVOPA8391Q
Date of signing of financial statements by company secretary	04/09/2023

[100400] Cash flow statement, indirect

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
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	5,817.88	5,675.71	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments to profit (loss) [Abstract]			
Adjustments for finance costs	255.79	281.5	
Adjustments for depreciation and amortisation expense	99.12	53.92	
Other adjustments for which cash effects are investing or financing cash flow	-261.77	-47.47	
Total adjustments to profit (loss)	93.14	287.95	
Adjustments for working capital [Abstract]			
Adjustments for decrease (increase) in inventories	-3,235.28	-522.23	
Adjustments for decrease (increase) in trade receivables	-8,341.05	-3,150.91	
Adjustments for decrease (increase) in other current assets	-4,190.7	-4,768.93	
Adjustments for increase (decrease) in trade payables	14,434.47	1,714.83	
Adjustments for increase (decrease) in other current liabilities	-480.3	841.57	
Total adjustments for working capital	-1,812.86	-5,885.67	
Total adjustments for reconcile profit (loss)	-1,719.72	-5,597.72	
Net cash flows from (used in) operations	4,098.16	77.99	
Income taxes paid (refund)	1,640.48	48.95	
Net cash flows from (used in) operating activities before extraordinary items	2,457.68	29.04	
Net cash flows from (used in) operating activities	2,457.68	29.04	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of tangible assets	113.59	0	
Purchase of tangible assets	11.55	736.86	
Interest received	261.77	47.47	
Other inflows (outflows) of cash	-1,391.51	0	
Net cash flows from (used in) investing activities before extraordinary items	-1,027.7	-689.39	
Net cash flows from (used in) investing activities	-1,027.7	-689.39	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	0	883.27	
Repayments of borrowings	369.52	0	
Interest paid	255.79	281.5	
Net cash flows from (used in) financing activities before extraordinary items	-625.31	601.77	
Net cash flows from (used in) financing activities	-625.31	601.77	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	804.67	-58.58	
Net increase (decrease) in cash and cash equivalents	804.67	-58.58	
Cash and cash equivalents cash flow statement at end of period	1,030.45	225.78	284.37

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]****..(1)**

Unless otherwise specified, all monetary values are in Lakhs of 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] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares authorised	1,900	1,900	1,900	1,900
Number of shares issued	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares issued	1,900	1,900	1,900	1,900
Number of shares subscribed and fully paid	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares subscribed and fully paid	1,900	1,900	1,900	1,900
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] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Total value of shares subscribed	1,900	1,900	1,900	1,900
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares called	1,900	1,900	1,900	1,900
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0	0	0
Calls unpaid by officers	0	0	0	0
Total calls unpaid by directors and officers	0	0	0	0
Calls unpaid by others	0	0	0	0
Total calls unpaid	0	0	0	0
Forfeited shares	0	0	0	0
Forfeited shares reissued	0	0	0	0
Value of shares paid-up	1,900	1,900	1,900	1,900
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0

Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000	[shares] 1,90,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	0	0	0	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	0	0	0	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	0	0	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	0	0	0	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	1,900	1,900	1,900	1,900
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0

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

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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	Equity
Number of shares authorised	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares authorised	1,900	1,900
Number of shares issued	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares issued	1,900	1,900
Number of shares subscribed and fully paid	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares subscribed and fully paid	1,900	1,900
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] 1,90,00,000	[shares] 1,90,00,000
Total value of shares subscribed	1,900	1,900
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,90,00,000	[shares] 1,90,00,000
Value of shares called	1,900	1,900
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	0
Calls unpaid by officers	0	0
Total calls unpaid by directors and officers	0	0
Calls unpaid by others	0	0
Total calls unpaid	0	0
Forfeited shares	0	0
Forfeited shares reissued	0	0
Value of shares paid-up	1,900	1,900
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 1,90,00,000	[shares] 1,90,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	0	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	0	0

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	0	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0
Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	0	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	0	0
Share capital at end of period	1,900	1,900
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Disclosure of shareholding more than five per cent in company [Table]
..(1)

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

Classes of share capital [Axis]	Equity shares [Member]			
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]	
	31/03/2023	31/03/2022	31/03/2023	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]				
Number of shares held in company	[shares] 1,62,25,000	[shares] 1,62,25,000	[shares] 12,25,000	[shares] 12,25,000

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

..(2)

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

Classes of share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
Name of shareholder [Axis]	Shareholder 3 [Member]		Shareholder 1 [Member]	
	31/03/2023	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	EQUITY
Name of shareholder			SANJAY KUMAR AGRAWAL	SANJAY KUMAR AGRAWAL
PAN of shareholder			AHYPA2886P	AHYPA2886P
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 9,50,000	[shares] 9,50,000	[shares] 1,62,25,000	[shares] 1,62,25,000
Percentage of shareholding in company			85.39%	85.39%

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

..(3)

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

Classes of share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Shareholder 2 [Member]		Shareholder 3 [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	EQUITY	EQUITY	EQUITY
Name of shareholder	SACHIN KUMAR AGRAWAL	SACHIN KUMAR AGRAWAL	SANDEEP KUMAR AGRAWAL	SANDEEP KUMAR AGRAWAL
PAN of shareholder	AFFPA8940P	AFFPA8940P	AGGPA9836L	AGGPA9836L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 12,25,000	[shares] 12,25,000	[shares] 9,50,000	[shares] 9,50,000
Percentage of shareholding in company	6.45%	6.45%	5.00%	5.00%

Unless otherwise specified, all monetary values are in Lakhs of 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 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 Lakhs of 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	4,257.12	4,233.06	4,257.12	4,233.06
Total additions to reserves	4,257.12	4,233.06	4,257.12	4,233.06
Deductions to reserves [Abstract]				
Other deductions to reserves	193.74	2.19	193.74	2.19
Total deductions to reserves	193.74	2.19	193.74	2.19
Total changes in reserves	4,063.38	4,230.87	4,063.38	4,230.87
Reserves at end of period	8,586.66	4,523.28	8,586.66	4,523.28

Statement of changes in reserves [Table]

..(2)

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

Components of reserves [Axis]	Surplus [Member]
	31/03/2021
Statement of changes in reserves [Abstract]	
Statement of changes in reserves [LineItems]	
Reserves at end of period	292.41

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

..(1)

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

Classification based on time period [Axis]	Long-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	250.55	292.12	646.56	850.94

Classification of borrowings [Table]

..(2)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans [Member]		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	250.55	292.12	250.55	292.12

Classification of borrowings [Table]

..(3)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Rupee term loans from banks [Member]		Intercompany 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	(A) 250.55	(B) 292.12	636.95	841.33

Footnotes

(A) Secured by way of Hypothecation of Specific Vehicle and : 1.62 Secured by way of Hypothecation of Immovable Properties, : 9.14 Secured by way of Hypothecation of Immovable Properties, : 228.57 Secured by way of Hypothecation of Specific Vehicle of Director : 11.22

(B) Secured by way of Hypothecation of Specific Vehicle and : 2.64 Secured by way of Hypothecation of Immovable Properties, : 44.94 Secured by way of Hypothecation of Immovable Properties, : 226.86 Secured by way of Hypothecation of Specific Vehicle of Director : 17.68

Classification of borrowings [Table]

..(4)

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

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9.61	9.61	9.61	9.61

Classification of borrowings [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]		Working capital 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	1,091.99	1,215.55	1,091.99	1,215.55

[201000] Notes - Tangible assets**Disclosure of additional information tangible assets [Table]**

..(1)

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

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased 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	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	As per Act	As per Act

Disclosure of additional information tangible assets [Table]

..(2)

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

Classes of tangible assets [Axis]	Buildings [Member]				Plant and equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased 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	Refer to child member	Refer to child member	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	As per Act	As per Act	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(3)

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

Classes of tangible assets [Axis]	Plant and equipment [Member]		Furniture and fixtures [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased 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	Written Down Value	Written Down Value	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	As per Act	As per Act	Refer to child member	Refer to child member	As per Act	As per Act

Disclosure of additional information tangible assets [Table]

..(4)

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

Classes of tangible assets [Axis]	Vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased 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	Refer to child member	Refer to child member	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	As per Act	As per Act	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(5)

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

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased 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	Written Down Value	Written Down Value	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	As per Act	As per Act	Refer to child member	Refer to child member	As per Act	As per Act

Disclosure of additional information tangible assets [Table]

..(6)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased 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	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	As per Act	As per Act

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of 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	11.54	736.86	11.54	736.86		
Depreciation tangible assets	-99.11	-53.92			99.11	53.92
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.59	0	113.59	0	0	0
Total disposals tangible assets	113.59	0	113.59	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-201.16	682.94	-102.05	736.86	99.11	53.92
Tangible assets at end of period	871.35	1,072.51	1,162.64	1,264.69	291.29	192.18

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in Lakhs of 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	11.54	736.86	11.54	736.86		
Depreciation tangible assets	-99.11	-53.92			99.11	53.92
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.59	0	113.59	0	0	0
Total disposals tangible assets	113.59	0	113.59	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-201.16	682.94	-102.05	736.86	99.11	53.92
Tangible assets at end of period	871.35	1,072.51	1,162.64	1,264.69	291.29	192.18

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in Lakhs of 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
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	192.65	192.65	192.65	192.65	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in Lakhs of 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
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	0	0	0	0	0	0
Tangible assets at end of period	192.65	192.65	192.65	192.65	0	0

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in Lakhs of 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	-56.82	-2.45			56.82	2.45
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.59	0	113.59	0	0	0
Total disposals tangible assets	113.59	0	113.59	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-170.41	-2.45	-113.59	0	56.82	2.45
Tangible assets at end of period	541.32	23.36	606.51	31.73	65.19	8.37

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of 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	-56.82	-2.45			56.82	2.45
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	113.59	0	113.59	0	0	0
Total disposals tangible assets	113.59	0	113.59	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-170.41	-2.45	-113.59	0	56.82	2.45
Tangible assets at end of period	541.32	23.36	606.51	31.73	65.19	8.37

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in Lakhs of 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	7.34	6.7	7.34	6.7		
Depreciation tangible assets	-18.73	-21.75			18.73	21.75
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-11.39	-15.05	7.34	6.7	18.73	21.75
Tangible assets at end of period	89.82	101.21	231.22	223.88	141.4	122.67

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in Lakhs of 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	7.34	6.7	7.34	6.7		
Depreciation tangible assets	-18.73	-21.75			18.73	21.75
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-11.39	-15.05	7.34	6.7	18.73	21.75
Tangible assets at end of period	89.82	101.21	231.22	223.88	141.4	122.67

Disclosure of tangible assets [Table]

..(9)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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	0.33	0	0.33		
Depreciation tangible assets	-0.37	-0.48			0.37	0.48
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.37	-0.15	0	0.33	0.37	0.48
Tangible assets at end of period	1.04	1.41	2.67	2.67	1.63	1.26

Disclosure of tangible assets [Table]

..(10)

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

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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	0.33	0	0.33		
Depreciation tangible assets	-0.37	-0.48			0.37	0.48
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.37	-0.15	0	0.33	0.37	0.48
Tangible assets at end of period	1.04	1.41	2.67	2.67	1.63	1.26

Disclosure of tangible assets [Table]

..(11)

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

Classes of tangible assets [Axis]	Vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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	35.12	0	35.12		
Depreciation tangible assets	-17.59	-25.28			17.59	25.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-17.59	9.84	0	35.12	17.59	25.28
Tangible assets at end of period	38.41	56	102.54	102.54	64.13	46.54

Disclosure of tangible assets [Table]

..(12)

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

Classes of tangible assets [Axis]	Vehicles [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	35.12	0	35.12		
Depreciation tangible assets	-17.59	-25.28			17.59	25.28
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-17.59	9.84	0	35.12	17.59	25.28
Tangible assets at end of period	38.41	56	102.54	102.54	64.13	46.54

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in Lakhs of 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	1.87	3.25	1.87	3.25		
Depreciation tangible assets	-2.36	-1.52			2.36	1.52
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.49	1.73	1.87	3.25	2.36	1.52
Tangible assets at end of period	3.45	3.94	12.04	10.17	8.59	6.23

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in Lakhs of 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	1.87	3.25	1.87	3.25		
Depreciation tangible assets	-2.36	-1.52			2.36	1.52
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.49	1.73	1.87	3.25	2.36	1.52
Tangible assets at end of period	3.45	3.94	12.04	10.17	8.59	6.23

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in Lakhs of 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	2.33	3.09	2.33	3.09		
Depreciation tangible assets	-2.42	-1.33			2.42	1.33
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.09	1.76	2.33	3.09	2.42	1.33
Tangible assets at end of period	2.29	2.38	7.72	5.39	5.43	3.01

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in Lakhs of 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	2.33	3.09	2.33	3.09		
Depreciation tangible assets	-2.42	-1.33			2.42	1.33
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.09	1.76	2.33	3.09	2.42	1.33
Tangible assets at end of period	2.29	2.38	7.72	5.39	5.43	3.01

Disclosure of tangible assets [Table]

..(17)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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	688.37	0	688.37		
Depreciation tangible assets	-0.82	-1.11			0.82	1.11
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.82	687.26	0	688.37	0.82	1.11
Tangible assets at end of period	2.37	691.56	7.29	695.66	4.92	4.1

Disclosure of tangible assets [Table]

..(18)

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

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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	688.37	0	688.37		
Depreciation tangible assets	-0.82	-1.11			0.82	1.11
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.82	687.26	0	688.37	0.82	1.11
Tangible assets at end of period	2.37	691.56	7.29	695.66	4.92	4.1

Disclosure of tangible assets [Table]

..(19)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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]						
Nature of other tangible assets	0	0	0	0	0	0
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	688.37	0	688.37		
Depreciation tangible assets	-0.82	-1.11			0.82	1.11
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.82	687.26	0	688.37	0.82	1.11
Tangible assets at end of period	2.37	691.56	7.29	695.66	4.92	4.1

Disclosure of tangible assets [Table]

..(20)

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

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 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]						
Nature of other tangible assets	0	0.00	0	0.00	0	0.00
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	688.37	0	688.37		
Depreciation tangible assets	-0.82	-1.11			0.82	1.11
Impairment loss recognised in profit or loss tangible assets	0	0			0	0
Reversal of impairment loss recognised in profit or loss tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0			0	0
Total other adjustments tangible assets	0	0			0	0
Total changes in tangible assets	-0.82	687.26	0	688.37	0.82	1.11
Tangible assets at end of period	2.37	691.56	7.29	695.66	4.92	4.1

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in Lakhs of 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

[200400] Notes - Non-current investments**Details of non-current investments [Table]**

..(1)

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

Classification of non-current investments [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments
Nature of non-current investments	UNQUOTED	UNQUOTED
Non-current investments	1,142.51	249
Name of body corporate in whom investment has been made	Vikas Metaliks and Energy Ltd	Vimla Nextera JVC Coke Limited

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

	31/03/2023	31/03/2022
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	1,391.51	0
Aggregate provision for diminution in value of non-current investments	0	0

[200600] Notes - Subclassification and notes on liabilities and assets**Loans and advances [Table]**

..(1)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans and advances [Member]		Security deposits [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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	10,092.47	5,901.77	74.54	65.76
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	10,092.47	5,901.77	74.54	65.76
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given suppliers [Member]		Other loans and advances [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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	5,601.06	3,080.03	4,416.87	2,755.98
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5,601.06	3,080.03	4,416.87	2,755.98
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Prepaid expenses [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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	5.44	5.72	197.92	193.89
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	5.44	5.72	197.92	193.89
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Advance income tax paid [Member]		Tax deducted at source [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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	25	50	67.81	29.89
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	25	50	67.81	29.89
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(5)

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

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Other advance taxes [Member]		Service tax receivable [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [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	105.11	114	660.43	1,202.14
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	105.11	114	660.43	1,202.14
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(6)

Unless otherwise specified, all monetary values are in Lakhs of 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]	
	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	3,553.08	1,354.23
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	3,553.08	1,354.23
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	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
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

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

Classification based on time period [Axis]	Short-term [Member]	
	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]		
Provision for corporate tax [Abstract]		
Provision for current tax	1,486.46	1,446.74
Total provision for corporate tax	1,486.46	1,446.74
CSR expenditure provision	0	0
Total provisions	1,486.46	1,446.74

Subclassification of trade receivables [Table]

..(1)

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

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	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]				
Trade receivables, gross	14,270.65	5,929.6	14,270.65	5,929.6
Allowance for bad and doubtful debts			0	0
Total trade receivables	14,270.65	5,929.6	14,270.65	5,929.6
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Classification of inventories [Table]

..(1)

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

Classification of inventories [Axis]	Company total inventories [Member]		Raw materials [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	7,033.6	3,798.32	1,215.09	608.39
Mode of valuation	Lower of cost or net realizable value	Lower of cost or net realizable value	Lower of cost or net realizable value	Lower of cost or net realizable value

Classification of inventories [Table]

..(2)

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

Classification of inventories [Axis]	Finished goods [Member]	
	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	5,818.51	3,189.93
Mode of valuation	Lower of cost or net realizable value	Lower of cost or net realizable value

Unless otherwise specified, all monetary values are in Lakhs of 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
Total other long-term liabilities	0	0
Current maturities of long-term debt	40.47	40.74
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	58.21	58.42
Taxes payable other tax	11.46	17.4
Public deposit payable, current	0	0
Total other payables, current	69.67	75.82
Advance received from customers	1,075.05	1,319.97
Contribution to provident fund scheme	0.71	0
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	3.6	233.27
Total other current liabilities	1,189.5	1,669.8
Aggregate amount of trade receivables outstanding for period exceeding six months	967.4	74.98
Fixed deposits with banks	925.98	220.46
Total balance with banks	925.98	220.46
Cash on hand	104.47	5.32
Total cash and cash equivalents	1,030.45	225.78
Total cash and bank balances	1,030.45	225.78
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in Lakhs of 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 and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost records	2704 - Mineral fuels, mineral oils etc.	2704 - Mineral fuels, mineral oils etc.
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes
If yes, Central Excise Tariff Act, heading in which product/service is covered under cost audit	2704 - Mineral fuels, mineral oils etc.	2704 - Mineral fuels, mineral oils etc.
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

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

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

Textual information (31)

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

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

NOTE	:22:	SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS:
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1 COMPANY OVERVIEW:
Vimla Fuels & Metals Limited ("the Company") is a Limited Company domiciled in India and has its Registered Office in Gandhidham, Gujarat, India. The Company has been incorporated under the Provisions of Companies Act, 2013. The Company is engaged in the Business of Manufacturing of Metallurgical Coke and Trading of Coke & Coals.

2 SIGNIFICANT
ACCOUNTING POLICIES :

(a) Basis of Accounting:
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 specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") as applicable. The financial statements have been prepared as a going concern on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

(b) Property, Plant & Equipment:
Property, Plant & Equipment are stated at cost less accumulated depreciation and impairment losses, if any. The cost comprises the purchase price

and any attributable cost of bringing assets to its working condition for its intended use. Borrowing cost relating to acquisition of Property, Plant & Equipment which takes substantial period of time to get ready for its intended use are also included to the extent they relate to the period till such assets are ready to be put to use.

- (c) Depreciation:
Depreciation on Property, Plant & Equipment is provided on the basis of Useful Life as prescribed in Schedule- II of the Companies Act, 2013 on basis of Written Down Value.

- (d) Inventories:
Inventories are valued at "Lower of cost or net realizable value". Cost in respect of Raw Materials is computed on FIFO basis. Net realizable value is the estimated selling price in the ordinary course of business less the estimated cost of completion and estimated cost necessary to make sale. Finished goods and process stock includes cost of conversion and other costs incurred in acquiring the inventory and bringing them to their present location and condition.

- (e) Foreign Currency Transactions:
i) Transactions in foreign currencies are recorded in Indian rupees using the rates of exchange prevailing on the date of the transactions. At each balance sheet date, monetary balances are reported in Indian Rupees at the rates of exchange prevailing at the Balance Sheet date i.e. RBI Reference Rate as on 31/03/2023. All realized or unrealized exchange adjustment gains or losses are dealt with in the Statement of Profit and Loss.
ii) Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction.

- (f) Employee's Benefits:

The Employee and Company make monthly fixed Contribution to Government of India.

Employee's Provident Fund equal to a specified percentage of the Covered employee's salary,

Provision for the same is made in the year in which services are rendered by the employee.

(g)

Provision for Current and Deferred Tax:

Provision for current tax is made after taking into consideration benefits admissible under the provision of the Income Tax Act, 1961. Deferred tax resulting from timing differences between taxable income and accounting income, is accounted for using the tax rates and laws that have been enacted as on the balance sheet date. The deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that there would be adequate future taxable income against which deferred tax asset can be realized.

(h)

Provisions, Contingent Liabilities and Contingent Assets

Provision is recognized in the accounts when there is a present obligation as a result of past

event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not disclosed. Contingent liabilities are disclosed

unless the possibility of outflow of resources is remote, Contingent assets are neither recognized nor disclosed in the financial statements.

(i)

Revenue Recognition:

(i) Sales of goods are net off trade discounts, return and inclusive of Excise Duty but excluded

G.S.T. Revenue is recognized when practically all risk and rights connected with ownership have

been transferred to the buyer. This usually occurs upon dispatch, after the price has

been
determined and collection of
the sales proceeds is reasonable
certain.
(ii) Interest and other income
are recognized on accrual basis.

- (b) Accounting policies not
specifically referred to are
consistent with generally
accepted
accounting policies.
- (c) In the opinion of the
management the balances of
sundry debtors, loans and
advances have
approximately the same
realizable value as shown in the
accounts.
- (d) Previous year's figures have
been regrouped / rearranged
wherever found necessary.
- (e) Figures stated in Brackets are
related to Previous Year's.
- (f) Segment Reporting
As the company has only one
business segment, segment
information as per AS-17 is not
required to be given
- (g) Transactions with Struck off
Companies
The company has not made any
transactions with Struck off
Companies as per section 248
of the Companies Act, 2013
and has no Outstanding
Balances with Struck Off
Companies.
- (h) Immovable Property
Title deeds of all the
immovable property are held in
the name of the company and
there is
no revaluation in any of the
Plant, Property and Equipment.
- (i) Benami Property
No proceedings have been
initiated or pending against the
company for holding any
benami property under Benami
Transactions (Prohibition) Act,
1988 and the rules made
there under.
- (j) Declaration of Willful
Defaulter
The company has not been
declared as willful defaulter by

any bank, financial institution
or
other lenders.

- (k) Registration of Charge
The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (l) Scheme of Arrangements
The company has not approved any Scheme of Arrangement. Hence the provisions of sections 230 to 237 of the Companies Act, 2013, are not applicable.
- (m) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (n) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or,
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
- (o) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or,
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (p) The Company does not have any such transaction which is not recorded in the books of accounts that has been

surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.

- (q) Event after the reporting period
There are no events that occur between the end of the reporting period and the date when the financial statements are approved that provide evidence of conditions that existed at the end of the reporting period.

- (r) Foreign Currency Earning and Expenses

Particulars

(r in Lakhs)

For the year Ended March 31, 2023 For the year Ended March 31, 2022

Foreign Currency Income (Sales)

21676.12 26461.33

Foreign Currency Outgoing

17672.77 _

- (s) Related Party Disclosure:
List of related parties with whom transactions have taken place during the year and details of transactions is as follows:

- i (a) Key Management Personnel & Relatives:

Key Management Personnel

Sanjay Kumar Agrawal

Whole Time Director

Sachin Kumar Agrawal

Whole Time Director

Sandeep Kumar Agrawal

Whole Time Director

Relatives of Key Management Personnel:

Uma Agrawal

Wife of Director

Rakhi Agrawal

Wife of Director

Rajesh Agrawal

Brother in Law of Director

(b) Entities controlled by Directors / Relatives of Directors:

Vimla Fuels	Associate Concern of Director's & Relatives
JDM Industries	Associate Concern of Director's & Relatives
JDM Steels	Associate Concern of Director's & Relatives
Vikasmetalics & Energy Pvt. Ltd	Associate Concern of Director's & Relatives
Pawanputra Wires Private Limited	Associate Concern of Director's & Relatives
Shri Bholenaath Carbon Energy Pvt Ltd	Associate Concern of Director's & Relatives
Vikasmetalics & Energy Pvt. Ltd	Associate Company
Vimla Nextera JVC Coke Limited	Associate Concern of Director's & Relatives
Vimla Agriculture Pvt. Ltd.	Associate Concern of Director's & Relatives
Shree Shiv Shakti Coke Industries	Associate Concern of Director's & Relatives

ii

Transactions with Related Parties:

Expenses	(r in Lakhs)	
2022-23	2021-22	
Salaries		
Uma Agrawal	15.00	15.00
Mini Agrwal	15.00	15.00
Rent Expenses		
Sanjay Agrawal	7.20	2.40
Sales		
Vikasmetalics & Energy Pvt. Ltd	41.22	-
Interest Income		
Vikasmetalics & Energy Pvt. Ltd	2.88	-
Investment		
Vimla Metcock	249.00	-
Vikasmetalics & Energy Pvt Ltd	1142.51	-

	Purchases			
	JDM Industries		191.13	108.71
	Vikasmetalics & Energy Pvt. Ltd		0.69	-
iii	Outstanding Balance arising from Transactions with Related Parties:			
	Particulars	2022-23	2021-22	(r in Lakhs)
	Unsecured Loans			
	Sachin Kumar Agrawal			9.60 9.60
	Trade Payables			
	Pawanputra Wires Private Limited			5.54 155.64
	Shree Shiv Shakti Coke Industries			30.00 41.37
	Uma Agrawal			25.43 10.43
	Mini Agrawal			12.13 -
	Investment			
	Vimla Metcock			249.00 -
	Vikasmetalics & Energy Pvt Ltd			1142.51 -

The details of payment to auditors for the year ended March 31, 2023 and March 31, 2022 is set out below:

Particulars	(r in Lakhs)	
	2022-23	2021-22
Audit Fees	4.00	2.00
Others	1.75	0.75
Total	5.75	2.75

3	ADDITIONAL REGULATORY INFORMATION					
(a)	Ratios					
Ratios	Numerator	Denominator	As at March 31, 2023	As at March 31, 2022	Variance	Explanation for any change by more than 25% as compared to the PY
Current Ratio	Current Assets	Current Liabilities	1.40	1.69	-17.55%	Increase in Trade Payables
Debt- Equity Ratio	Total Debt	Shareholder's Equity	0.19	0.37	48.19%	Repayment of Long Term Debt
Debt Service Coverage Ratio	Earnings for Debt Service	Debt Service	10.44	19.47	-46.40%	Increase in Debt in last year which resulted High Installments in Current Year
Return on Equity Ratio	PAT – Preference Dividend	Average Shareholder's Equity	50.35%	98.26%	-48.76%	Increase in Share Capital in last year
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventory	12.51	12.84	-2.59%	Not Applicable

Trade Receivable Turnover Ratio	Net Credit Sales	Average Trade Receivable	4.91	9.39	-47.68%	Not Applicable
Trade Payable Turnover Ratio	Net Credit Purchases	Average Trade Payables	13.39	13.23	1.21%	Not Applicable
Net Capital Turnover Ratio	Net Sales	Working Capital	7.76	10.38	-25.26%	Increase in Short Term Loans & Advances
Net Profit Ratio	Net Profit	Net Sales	5.97%	6.29%	-5.00%	Not Applicable
Return on Capital Employed	Earnings before Interest and taxes	Capital Employed	56.22%	78.90%	-28.75%	Increase in Share Capital in last year
Return on Investment	Net Profit	Net Worth	40.60%	65.90%	-38.40%	Increase in Share Capital in last year

[201700] Notes - Government grants

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

	01/04/2022 to 31/03/2023
Disclosure of employee benefits explanatory [TextBlock]	Textual information (32) [See below]

Textual information (32)**Disclosure of employee benefits explanatory [Text Block]**

NOTE	:19:	EMPLOYEE BENEFIT EXPENSES	(r in Lakhs)
2022-23	2021-22		
Salaries, Wages & Bonus Expenses		102.92	327.75
Staff Welfare Expenses		2.24	42.55
Employer's Contribution		4.45	4.21
		Total	109.61 374.51

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

..(1)

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

Categories of related parties [Axis]	1		2	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	SANJAY KUMAR AGRAWAL	RAKHI AGRAWAL	JDM INDUSTRIES (SACHIN KUMAR AGRAWAL)	SANJAY KUMAR AGRAWAL, VIMLA FUELS
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AHYPA2886P	AJFPA3711L	AFFPA8940P	AHYPA2886P
Description of nature of related party relationship	Key Management Personnel	Relatives of Key management personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Rent paid	SALARY	Purchase	Rent, Remuneration, SALE, PURCHASE
Related party transactions [Abstract]				
Purchases of goods related party transactions			191.13	119.37
Revenue from sale of goods related party transactions				253.34
Services received related party transactions		0.25		
Leases as lessee related party transactions	7.2			2.4
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel				48
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

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

Categories of related parties [Axis]	3		4	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	PRIYANKA AGARWAL	SACHIN KUMAR AGRAWAL, JDM INDUSTRIES	MINI AGRAWAL	SANDEEP KUMAR AGRAWAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BVOPA8391Q	AFFPA8940P	AFMPJ9370H	AGGPA9836L
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of management personnel	Key Management Personnel
Description of nature of transactions with related party	Salary	Remuneration, Purchase	Salary	Remuneration
Related party transactions [Abstract]				
Purchases of goods related party transactions		108.71		
Services received related party transactions	1.68		15	
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel		30		30
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

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

Categories of related parties [Axis]	5		6	
	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 relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	UMA AGRAWAL	PRIYANKA AGARWAL	Jindal Trading Company	SHREE SHIV SHAKTI COKE INDUSTRIES
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AMQPA7627P	BVOPA8391Q	AEXPA0129B	AEHFS9715B
Description of nature of related party relationship	Relatives of Key management personnel	Key Management Personnel	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Salary	Salary	sales	SALE, PURCHASE
Related party transactions [Abstract]				
Purchases of goods related party transactions				3,317.11
Revenue from sale of goods related party transactions			92.05	4,569.52
Services received related party transactions	15	0.56		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

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

Categories of related parties [Axis]	7		8	9
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	VIKAS METALIKS AND ENERGY LIMITED	PAWANPUTRA WIRES PRIVATE LIMITED	M I N I AGRAWAL	U M A AGRAWAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party		AACCO5470B	AFMPJ9370H	AMQPA7627P
CIN of related party	U27102CT2004PLC017119	U27100CT2017PTC008069		
Description of nature of related party relationship	Associate	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Relatives of Key management personnel	Key Management Personnel
Description of nature of transactions with related party	sales, interest income, purchase	Purchase	Salary	Salary
Related party transactions [Abstract]				
Purchases of goods related party transactions	0.69	165.64		
Revenue from sale of goods related party transactions	41.22			
Services received related party transactions			15	15
Interest received during year related party transactions	2.88			
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in Lakhs of 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	Yes	Yes
Whether company is subsidiary company	No	No

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in Lakhs of 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 Lakhs of 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	4,257.12	4,233.06
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	4,257.12	4,233.06

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in Lakhs of 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

[201900] Notes - Income taxes

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

	31/03/2023	31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, depreciation	67.07	-7.23
Total deferred tax liabilities	67.07	-7.23

[202400] Notes - Investments in associates**Description of information of associates [Table]**

..(1)

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

Investments in associates [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Description of information of associates [Abstract]		
Description of information of associates [LineItems]		
Method of accounting used	Other	Other
Name of associate	VIKAS METALIKS AND ENERGY LIMITED	VIMLA NEXTERA JVC COKE LIMITED
Country of incorporation or residence associate	INDIA	INDIA
CIN of associate entity	U27102CT2004PLC017119	U23209GJ2021PLC120074
Whether associate has been considered in consolidation	Yes	Yes
Description of associates [Abstract]		
Description of associates	through equity holding	through equity holding
Description of proportion of ownership interest	25.73%	49.80%
Description of proportion of voting power	25.73%	49.80%
Amount of investment in associate	1,142.51	249
Number of shares held of associate	[shares] 26,57,000	[shares] 24,90,000

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

	01/04/2022 to 31/03/2023
Disclosure of notes on investment in associates explanatory [TextBlock]	
Whether company has invested in associates	Yes
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 Lakhs of 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
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 Lakhs of INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2021
Disclosure of cash flow statement explanatory [TextBlock]			
Cash and cash equivalents if different from balance sheet [Abstract]			
Cash and cash equivalents cash flow statement	1,030.45	225.78	284.37
Total cash and cash equivalents	1,030.45	225.78	
Income taxes paid (refund) [Abstract]			
Income taxes paid (refund), classified as operating activities	1,640.48	48.95	
Total income taxes paid (refund)	1,640.48	48.95	

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in Lakhs of 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	71,275.48	67,328.57
Revenue from sale of services	0	0
Total revenue from operations other than finance company	71,275.48	67,328.57
Total revenue from operations	71,275.48	67,328.57
Other income	598.18	47.47
Total revenue	71,873.66	67,376.04
Expenses [Abstract]		
Cost of materials consumed	63,648.89	54,822.2
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,628.57	-242.93
Employee benefit expense	109.61	374.51
Finance costs	581.88	288.6
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	99.12	53.92
Total depreciation, depletion and amortisation expense	99.12	53.92
CSR expenditure	40	0
Other expenses	4,204.85	6,404.03
Total expenses	66,055.78	61,700.33
Total profit before prior period items, exceptional items, extraordinary items and tax	5,817.88	5,675.71
Total profit before extraordinary items and tax	5,817.88	5,675.71
Total profit before tax	5,817.88	5,675.71
Tax expense [Abstract]		
Current tax	1,486.46	1,446.74
Deferred tax	74.3	-4.09
Total tax expense	1,560.76	1,442.65
Total profit (loss) for period from continuing operations	4,257.12	4,233.06
Total profit (loss) for period before minority interest	4,257.12	4,233.06
Total profit (loss) for period	4,257.12	4,233.06
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 22.41	[INR/shares] 22.28
Diluted earnings per equity share	[INR/shares] 22.41	[INR/shares] 22.28
Basic earning per equity share before extraordinary items	[INR/shares] 22.41	[INR/shares] 22.28
Diluted earnings per equity share before extraordinary items	[INR/shares] 22.41	[INR/shares] 22.28
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in Lakhs of 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	71,275.48	67,328.57
Total revenue from sale of products	71,275.48	67,328.57
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Total revenue from sale of services	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	43.58	12.05
Interest on other current investments	0	35.42
Total interest income on current investments	43.58	47.47
Interest income on long-term investments [Abstract]		
Interest on other long-term investments	218.19	0
Total interest income on long-term investments	218.19	0
Total interest income	261.77	47.47
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Surplus on disposal, discard, demolition and destruction of depreciable tangible asset	336.41	0
Total other non-operating income	336.41	0
Total other income	598.18	47.47
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	37.01	192.49
Interest expense long-term loans, others	62.73	0
Total interest expense long-term loans	99.74	192.49
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, banks	106.64	89.01
Total interest expense short-term loans	106.64	89.01
Other interest charges	49.4	0
Total interest expense	255.78	281.5
Other borrowing costs	326.1	7.1
Total finance costs	581.88	288.6
Employee benefit expense [Abstract]		
Salaries and wages	102.92	327.75
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	4.45	4.21
Total contribution to provident and other funds	4.45	4.21
Staff welfare expense	2.24	42.55
Total employee benefit expense	109.61	374.51
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	278.28	578.29
Power and fuel	244.52	507.52
Rent	134.02	110.91
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	15.68	27.78
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	25.23	34.39
Subscriptions membership fees	3.3	0

Telephone postage	1.07	10.01
Printing stationery	0.32	3.75
Travelling conveyance	7.38	22.99
Legal professional charges	32.28	88.84
Safety security expenses	65.62	37.56
Directors sitting fees	0	0
Donations subscriptions	1.51	0.51
Advertising promotional expenses	0.04	9.99
Cost repairs maintenance other assets	113.84	110.5
Cost transportation [Abstract]		
Cost freight	1,884.76	2,654.64
Cost other transporting	723.65	975.4
Total cost transportation	2,608.41	3,630.04
Cost water charges	13.42	39.53
Provision bad doubtful debts created	0	67.9
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolishment and destruction of depreciable tangible asset	0	0
Contract cost [Abstract]		
Hire charges assets contracts	91.82	124.09
Total contract cost	91.82	124.09
Payments to auditor [Abstract]		
Payment for audit services	4	2
Total payments to auditor	4	2
Miscellaneous expenses	564.11	997.43
Total other expenses	4,204.85	6,404.03
Current tax [Abstract]		
Current tax pertaining to current year	1,486.46	1,446.74
Total current tax	1,486.46	1,446.74

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

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

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	-2,628.57	-242.93
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-2,628.57	-242.93
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	19,189.15	16,247.33
Domestic sale traded goods	30,434	24,619.91
Total domestic turnover goods, gross	49,623.15	40,867.24
Export sale manufactured goods	13,144.89	26,461.33
Export sale traded goods	8,507.44	0
Total export turnover goods, gross	21,652.33	26,461.33
Total revenue from sale of products	71,275.48	67,328.57
Total revenue from sale of services	0	0
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

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

	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (33) [See below]

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

Income

Sales

71275.48

67328.57

[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 Lakhs of INR

Key managerial personnels and directors [Axis]	1	2	3	4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	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	SANJAY KUMAR AGRAWAL	SANDEEP KUMAR AGRAWAL	SACHIN KUMAR AGRAWAL	PRIYANKA AGARWAL
Director identification number of key managerial personnel or director	05308288	07231227	07409652	
Permanent account number of key managerial personnel or director	AHYPA2886P	AGGPA9836L	AFFPA8940P	BVOPA8391Q
Date of birth of key managerial personnel or director	26/01/1978	03/04/1980	07/10/1977	27/09/1992
Designation of key managerial personnel or director	Director	Director	Director	Company Secretary
Qualification of key managerial personnel or director	Graduate (B.com)	Under Graduate	Graduate (B.com)	B.COM, COMPANY SECRETARY
Shares held by key managerial personnel or director	[shares] 1,62,25,000	[shares] 9,50,000	[shares] 12,25,000	[shares] 0
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director				1.68
Profits in lieu of salary key managerial personnel or director	0	0	0	0
Gross salary to key managerial personnel or director	0	0	0	1.68
Total key managerial personnel or director remuneration	0	0	0	1.68

[301000] Notes - Corporate social responsibility**Classification of CSR spending [Table]**

..(1)

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

Classification of CSR spending [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of CSR spending [Abstract]		
Details of CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [Abstract]		
Manner in which amount CSR spent during financial year [LineItems]		
CSR project or activity identified	promoting Education especially among differently abled	promoting health care including preventive health care
Sector in which project is covered	Education	Health care
Whether projects or programs undertaken in local area or other	no	no
Name of state or union territory where projects or programs was undertaken	Maharashtra	Gujarat
Name of district where projects or programs was undertaken	Mumbai	Ahmedabad
Budget amount outlay project or program wise	10	30
Amount spent on projects or programs [Abstract]		
Direct expenditure on projects or programs	10	30
Total amount spent on projects or programs	10	30
Mode of amount spent	Other implementing agencies	Other implementing agencies

Disclosure of net profits for last three financial years [Table]

..(1)

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

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2021-2022	2020-2021	2019-2020
Profit before tax of financial year	5,675.71	164.37	136.45
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	5,675.71	164.37	136.45

Unless otherwise specified, all monetary values are in Lakhs of 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	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (34) [See below]
Whether company has written CSR policy	Yes
Details CSR policy [TextBlock]	Textual information (35) [See below]
Average net profit for last three financial years	1,992.18
Prescribed CSR expenditure	39.84
Amount CSR to be spent for financial year	39.84
Amount CSR spent for financial year	40
Amount spent in local area	0
Amount unspent CSR	0
Details of implementing agency	Omkar Andh - Apang Samajik SansthaRaginiben Bipinchandra Seva Karya Trust

Textual information (34)

Disclosure of composition of CSR committee [Text Block]

Sr. no	Name of Director	Designation/Nature of directorship	No. of CSR Meetings held during the year	No. of CSR meetings attended during the year
1	Sanjay Kumar Agrawal	Director	2	2
2	Sandeep Kumar Agrawal	Director	2	2

Textual information (35)

Details CSR policy [Text Block]

ANNEXURE TO DIRECTORS' REPORT

CSR REPORT

1. Brief outline on CSR Policy of the Company:

With the introduction of the new CSR mandate in the Companies Act 2013, your Company has outlined for itself a CSR Policy.

The Corporate Social Responsibility Committee has formulated and recommended to the Board, a Corporate Social Responsibility Policy (CSR Policy) indicating the activities to be undertaken by the company, which has been approved by the Board.

The Members will be glad to know that your Board of Directors have taken following Projects under CSR Policy for the year 2022-23: -

1. promoting health care including preventive health care;
2. promoting education

The Company would also undertake other need-based initiatives in compliance with Schedule VII to the Act.

2. Composition of CSR Committee:

Sr. no	Name of Director	Designation/Nature of directorship	No. of CSR Meetings held during the year	No. of CSR meetings attended during the year
1	Sanjay Kumar Agrawal	Director	2	2
2	Sandeep Kumar Agrawal	Director	2	2

3. Provide the web-link where Composition of CSR Committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The Company doesn't have any website. Therefore, no need to of publication of CSR Policy, Composition of CSR Committee and CSR Projects.

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8. of the Companies (corporate Social Responsibility policy) Rules, 2014, if applicable (attach the report).

NOT APPLICABLE

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (corporate Social Responsibility policy) Rules, 2014 and amount required for set off for the financial year, if any : NOT APPLICABLE

Sr. No.	Financial Year	Amount available for set-off from preceding Financial Years (in Rs.)	Amount required to be set-off for the year, if any (in Rs.)
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Total

6. Average net profit of the Company as per section 135(5):

Year	Amount (Rs)
2019- 20	Rs. 1,36,45,499
2020- 21	Rs. 1,64,37,409
2021- 22	Rs. 56,75,70,737
Total	Rs. 59,76,53,645

Average Profit Rs. 19,92,17,881.67/-

7. (a) Two percent of average net profit of the company as per section 135(5): 39,84,357.63/-

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. – N.A.

(c) Amount required to be set off for the financial year, if any: N.A.

(d) Total CSR obligation for the financial year (7a+ 7b-7c): 39,84,357.63/-

8. a) CSR amount spent or unspent for the financial year:

Total Amount spent	Amount Unspent (in Rs.)				
Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).				
Amount	Date of Transfer	Name of Fund	Amount	Date of transfer	
40,00,000.00/-	0	N.A.	N.A.	0	N.A.

(b) Details of CSR amount spent against ongoing projects for the financial year: N.A.

Sr No	Name of Project	Item from the list of activities in Sche-dule VII to the Act	Local area (Yes /No).	Location of the project.	Project duration.	Amt allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation- Direct (Yes /No).	Mode of Implementation – Through Implementing Agency
State District Trust			CSR Reg No							

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

Sr No.	Name of project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No)	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation – Direct (Yes/No).	Mode of implementation –Through implementing agency.
State District	Name		CSR registration number.				
1	promoting Education especially among differently abled	(i)	NO	Maharashtra Mumbai	10,00,000.00	No	Omkar Andh - Apang Samajik Sanstha CSR00003196
2	promoting health care including preventive health care	(i)	NO	Gujarat Ahmedabad	30,00,000.00	No	Raginiben Bipinchandra Seva Karya Trust CSR00012645

(d) Amount spent in Administrative Overheads: N.A.

(e) Amount spent on Impact Assessment, if applicable: N.A.

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): 40,00,000.00/-

(g) Excess amount for set off, if any.

Sr. No.	Particular	Amount (in Rs.)
i	Two percent of average net profit of the company as per section 135(5)	39,84,357.63
ii	Total amount spent for the Financial Year	40,00,000.00
iii	Excess amount spent for the financial year [(ii)-(i)]	15,642.37
iv	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	0.00
v	Amount available for set off in succeeding financial years [(iii)-(iv)]	15,642.37

9 (a) Details of Unspent CSR amount for the preceding three financial years: N.A.

Sr No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.	Amount remaining to be spent in succeeding financial years. (in Rs.)
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Name of the fund Amount Date of Transfer

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): N.A.

Sr. Project No ID.	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project -Completed / Ongoing.
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10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year : N.A.

- (a) Date of creation or acquisition of the capital asset(s).
 - (b) Amount of CSR spent for creation or acquisition of capital asset.
 - (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
 - (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): N.A.

FOR, VIMLA FUELS & METALS LIMITED

DIRECTOR

SANJAY KUMAR AGRAWAL

DIN: 05308288

DIRECTOR

SANDEEP KUMAR AGRAWAL

DIN: 07231227