WORTH WELLNESS PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2025 to 31/03/2026

[700300] Disclosure of general information about company

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Name of company	WORTH WELLNESS PRIVATE LIMITED	
Corporate identity number	U17020MP2020PTC053302	
Permanent account number of entity	AACCW7777M	
Address of registered office of company	44, SAKET NAGAR, F.No. 101 INDORE Madhya Pradesh 452001 India	
Type of industry	Commercial and Industrial	
Registration date	15/10/2020	
Category/sub-category of company	Company limited by Shares/Non-govt company	
Whether company is listed company	No	
Name of parent entity	WORTH PERIPHERALS LIMITED	
Name of ultimate parent of group	NA	
Date of board meeting when final accounts were approved	08/05/2026	
Period covered by financial statements	2025-26	2024-25
Date of start of reporting period	01/04/2025	01/04/2024
Date of end of reporting period	31/03/2026	31/03/2025
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	No	

[700600] Disclosures - Directors report

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
	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
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	Raminder	Jayvir
Middle name of director	Singh	
Last name of director	Chadha	Chadha
Designation of director	Whole Time Director	Director
Director identification number of director	00405932	02397468
Date of signing board report	04/08/2026	04/08/2026

Details of principal business activities contributing 10% or more of total turnover of company [Table] **..(1)**

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

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2025 to 31/03/2026
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]	
Name of main product/service	As per attached Board Report
Description of main product/service	As per attached Board Report
NIC code of product/service	As per attached Board Report
Percentage to total turnover of company	0.00%

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

	01/04/2025 to 31/03/2026
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per attached Board Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per attached Board Report
Disclosures relating to amount recommended to be paid as dividend	As per attached Board Report
Details regarding energy conservation	As per attached Board Report
Steps taken or impact on conservation of energy [Text block]	As per attached Board Report
Steps taken by the company for utilising alternate sources of energy [Text block]	As per attached Board Report />
Details regarding technology absorption	As per attached Board Report
Efforts made towards technology absorption [Text block]	As per attached Board Report
Benefits derived regarding technology absorption	As per attached Board Report
Details regarding foreign exchange earnings and outgo	As per attached Board Report
Disclosures in director’s responsibility statement	As per attached Board Report
Details of material changes and commitment occurred during period affecting financial position of company	As per attached Board Report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per attached Board Report / > / >
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per attached Board Report
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per attached Board Report
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	

Name of company	WORTH WELLNESS PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per attached Board Report
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	As per attached Board Report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per attached Board Report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per attached Board Report
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	As per attached Board Report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per attached Board Report
Disclosure of change in nature of business [TextBlock]	As per attached Board Report
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As per attached Board Report
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As per attached Board Report
Details relating to deposits covered under chapter v of companies act [TextBlock]	As per attached Board Report
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As per attached Board Report
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	As per attached Board Report
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As per attached Board Report
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	As per attached Board Report
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure regarding issue of sweat equity shares [TextBlock]	As per attached Board Report
Disclosure of voting rights not exercised directly by employees [TextBlock]	As per attached Board Report
Disclosure of equity shares with differential rights [TextBlock]	As per attached Board Report
Number of meetings of board	7
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

To,

The Members,

Worth Wellness Private Limited

Your Directors are presenting the 06th Annual Report and the Audited Financial Statements of Worth Wellness Private Limited ('the Company') for the financial period ended 31st March 2026.

Financial summary or highlights/Performance of the Company

The financial highlights of the Company are given below: (Amt. in Lakhs)

Particulars	Current Year 2025-26	Previous Year 2024-25
Revenue from operations	-	-
Other Income	0.01	1.63
Total Revenue	0.01	1.63
Total Expenses other than Finance cost and Depreciation	87.17	34.13
Profit before finance cost, depreciation & amortization, and tax	-87.16	-32.50

Less: Finance Costs	4.95	5.39
Less: Depreciation and amortization expenses	7.22	5.13
Profit before exceptional item and tax	(99.34)	(43.02)
Add: Exceptional item	(20.44)	-
Profit / (Loss) Before Tax	(119.78)	(43.02)
Less: Tax Expenses		
1. Current Tax	-	-
2. Deferred Tax	(2.92)	(1.07)
Net Profit / (Loss) after Tax	(116.86)	(41.95)
Earnings per share (EPS) Basic	(1.30)	(0.47)
Diluted (? per share)	(1.30)	(0.47)

The Company incurred a loss of Rs. 119.78 lakhs during the financial year under review as compared to a loss of Rs. 43.02 lakhs in the previous financial year.

Change in Capital Structure of the Company:

There was no change in the capital structure of the Company during the financial year under review. However, subsequent to the close of the financial year, the Members of the Company, at their meeting held on July 03, 2026, approved the increase in the authorised share capital of the Company from Rs. 9,00,00,000 (Rupees Nine Crores only) to Rs. 20,00,00,000 (Rupees Twenty Crores only).

Consequently, the Memorandum of Association of the Company was altered to give effect to the said increase in the authorised share capital.

As on the date of signing of this Report, the paid-up share capital of the Company has increased from ?9,00,00,000 (Rupees Nine Crores only) to ?15,00,00,000 (Rupees Fifteen Crores only) pursuant to the conversion of an existing unsecured loan amounting to ?30,00,00,000 (Rupees Thirty

Crores only) owed to Worth Peripherals Limited, the Holding Company, into equity shares of the Company, each having a face value of ?10/- and issued at an issue price of ?50/- per equity share, including a premium of ?40/- per equity share, aggregating to ?30,00,00,000 (Rupees Thirty Crores only), on a preferential basis.

Dividend:

As there was no profit in the Company, the Directors have not recommended any dividend on the equity shares for the Financial Year ended March 31, 2026.

Reserves:

The Board did not propose to transfer any amount to reserves.

Brief Description of the Company's Working during the period under review and state of the Company's affair:

Subsequent to the close of the financial year under review, your Company successfully commenced commercial production with effect from August 01, 2026, at its manufacturing facility located at Plot No. UD-3, Industrial Area Mohana, Behind the Grand Machal, Indore (M.P.). The commencement of commercial operations at this new state-of-the-art corrugated packaging manufacturing facility, equipped with world-class technology, advanced automation, and modern production systems, significantly enhances the Company's manufacturing capabilities, operational efficiency, and product quality. With one of the largest corrugated packaging manufacturing facilities in India, this expansion marks a major milestone in the Company's growth journey as well. The new facility has been developed with sustainability and automation at its core, incorporating energy-efficient systems, optimized resource utilization, and environmentally responsible manufacturing practices that align with our long-term vision for sustainable growth. As a part of continued commitment to environmental stewardship, Company also plans to install a solar power plant at the new facility.

This initiative is expected to reduce our dependence on conventional energy sources, lower our carbon footprint, and further strengthen our progress towards our long-term green initiatives. The commencement of operations at this facility strengthens ability to serve customers with greater speed, consistency, and innovation, while reinforcing our commitment to adopting best-in-class manufacturing practices, creating long-term value for our stakeholders, and building a more sustainable future.

Change in Nature of Business, if any:

The Company is incorporated with the object of carry on the business of manufacturers, producers, printers, stockists, dealers, traders, and agents in corrugated paper rolls, boxes, cartons, containers, corrugated paper sheets, corrugated accessories, packaging products in papers, plastics,

polymers, ferrous and non-ferrous metals, glasses, woods and combination thereof and to carry on the business of market traders, repairs, assemblers of machineries for various packaging products and to deal in various raw materials used in the above packaging products and manufacturing of the corrugated boxes, cartons and roll papers.

There was no change in the nature of the business of the Company during the period under review.

Statutory Auditors:

At the Annual General Meeting held on August 16, 2024, M/s. M/s Maheshwari & Gupta (FRN: 006179C), were appointed as Statutory Auditors of the Company for five consecutive financial years i.e. from the financial year 2024-25 who shall hold office till the conclusion of the Annual General Meeting to be held for the financial year 2028-29.

Auditor's Report:

The Audit Report does not contain any qualification, reservation or adverse remark or disclaimer.

Annual Return:

Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return in Form MGT - 7 for the financial year ended March 31, 2026 is to be uploaded on the Company's website, if any, and link of the same is to be given in the Board's Report. Since the Company does not have a website of its own, hence, providing web link is not applicable.

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

The particulars as prescribed under Sub-section (3)(m) of Section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 are as follows:

Conservation of energy:

the steps taken or impact on conservation of energy:

Not applicable, since there are no on-going operations of the Company.

The steps taken by the Company for utilizing alternate sources of energy:

Not applicable, since there are no on-going operations of the Company.

The capital investment on energy conservation equipment: Nil.

Technology absorption:

The efforts made towards technology absorption: No efforts were taken.

The benefits derived like product improvement, cost reduction, product development or import substitution: Not applicable.

In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): During the year, the Company imported and implemented new technology to enhance operational efficiency and support sustainable growth. The new facility has been developed with sustainability and automation at its core, incorporating energy-efficient systems, optimized resource utilization and advanced automation. These initiatives align with the Company's long-term vision of achieving sustainable growth while improving operational efficiency and service levels for our customers.

The expenditure incurred on Research and Development: Nil.

Foreign exchange earnings and Outgo:

Particulars	Current Reporting Period 31.03.2026		Previous Reporting Period 31.03.2025	
The Foreign Exchange earned in terms of actual inflows during the year	NIL		NIL	
The Foreign Exchange outgo during the year in terms of actual outflows.	In Foreign Currency	In Indian Rupees	In Foreign Currency	In Indian Rupees
CNY 1,95,71,036	Rs. 24,95,86,681	CNY 27,21,157	Rs. 3,33,15,789	
USD 15,87,570	Rs. 14,33,03,136			
JPY 1,33,33,333	Rs. 77,51,250			

Directors and Key Managerial Personnel:

The Board is duly constituted under the provisions of the Companies Act, 2013. During the year, there was no change in the Board of Directors and in Key Managerial Personnel of the Company.

Thus, as on March 31, 2026, the Board of Directors of the Company comprises of the following Directors:

Mr. Raminder Singh Chadha (DIN: 00405932) Non-Executive Director Mr. Jayvir Chadha (DIN: 02397468), Non-Executive Director Mrs. Amarveer Kaur Chadha (DIN: 00405962), Non-Executive Director

However, as on the date of signing of this Board's Report, the following changes have been made in the composition of the Board and Key

Managerial Personnel (KMP) of the Company:

Mr. Raminder Singh Chadha (DIN: 00405932) has been re-designated as Executive Director and appointed as Whole-time Director of the Company with effect from 04.08.2026, subject to the approval of the Members of the Company.

Mr. Gauri Shankar Agrawal has been appointed as the Chief Financial Officer (CFO) of the Company with effect from 04.08.2026.

Mr. Tushar Batham has been appointed as the Company Secretary (CS) of the Company with effect from 04.08.2026

Apart from that there is no change in the Board Composition and KMP.

Number of Meetings of the Board of Directors:

The Board of Directors met seven (07) times during the Financial Year 2025-26 on 18-04-2025, 21-05-2025, 14-06-2025, 06-08-2025, 06-11-2025, 08-01-2026 & 29-01-2026. The intervening gap between any two meetings was not more than 120 days as prescribed by the Companies Act, 2013.

Board Evaluation:

As the Company is not covered under the provisions of Section 134(3)(p) of the Companies Act, 2013 read with rule 8(4) of Companies (Accounts) Rules, 2014, the details of annual evaluation by the Board of its own performance and individual directors are not provided.

Particulars of Contracts or Arrangements with Related Parties:

Your Company has not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Companies Act, 2013, thus there were no contract or arrangements entered into by the Company with related parties. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Companies Act, 2013 in Form AOC-2 is not applicable.

Further, the details of transaction with related parties have been set out in Note No. 26 of the financial statement for the year ended March 31, 2026.

Managerial Remuneration:

Disclosures pertaining to remuneration and other details as required under Section 197 of the Act read with Rule 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable to the Company as it's an Unlisted Private Limited Company.

Any Director who is in receipt of any commission from the Company and who is a Managing Director or Whole-time Director of the Company shall receive any remuneration or commission from any Holding Company or Subsidiary Company of such Company subject to its disclosure by the Company in the Board's Report - Nil

Risk Management Policy:

The Company has developed and implemented a Risk Management Policy to identify, assess, monitor, and mitigate various risks associated with its business operations. The Policy provides a framework for timely identification of potential risks, evaluation of their impact, and implementation of appropriate measures to minimize and manage such risks.

The Company has established a risk management framework to ensure that key business risks are identified and addressed effectively. The major risks identified by the Company include operational risks, financial risks, market-related risks, regulatory and compliance risks, technology-related risks, and other business risks that may arise in the ordinary course of operations.

The Board of Directors periodically reviews the effectiveness of the risk management framework and takes appropriate measures to mitigate identified risks. Based on the assessment carried out by the Board, there are no material risks which, in its opinion, threaten the existence of the Company.

Directors' Responsibility Statement:

As stipulated under clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, your Directors subscribe to the Directors Responsibility Statement and state that:

a) In preparation of the annual accounts for the financial period ended March 31, 2026, the applicable accounting standards had been followed and there are no material departures from the same;

b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit and loss of the Company for the period ended on that date;

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

d) the Directors had prepared the annual accounts on a 'going concern' basis; and

e) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively during the period ended March 31, 2026.

Disclosure under the Sexual Harassment of women at work place (Prevention, Prohibition and Redressal) Act, 2013:

During the financial year under review, the Company has complied with all the provisions of the POSH Act and the rules framed thereunder. Further details are as follow:

1.	Number of Sexual Harrassment complaints received during the financial year	0
2.	Number of Sexual Harrasement complaints disposed off during the financial year	0
3.	Number of Sexual Harrasement Complaint beyond 90 days	0

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

As provisions of Section 178 of the Companies Act, 2013 is not applicable on the Company the Company has not constituted a Nomination and Remuneration Committee and also not framed Nomination and Remuneration Policy under the Act.

Internal Financial Controls:

The Company has in place Internal Financial Control System, to ensure the orderly and efficient conduct of its business, including adherence to Company policies, the safeguarding of its assets, prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and timely preparation of reliable financial information.

The Management exercises financial control on the operations through a well-defined budget monitoring process and other standard operating procedures. In addition to the above, the Board specifically reviews the Internal Control and Financial Reporting process prevalent in the Company. On a periodical basis, the Board also engages the services of professional experts in the said field in order to ensure that the financial controls and systems are in place.

Vigil Mechanism:

Pursuant to the provisions of Section 177(9) and Section 177(10) of the Companies Act, 2013, the Company has established a Vigil Mechanism for Directors and employees to report genuine concerns, unethical behaviour, actual or suspected fraud, or violation of the Company's policies and applicable laws.

Secretarial Standards:

The Company has complied with all the applicable secretarial standards issued by the Institute of Company Secretaries of India and notified by the Central Government.

Cost Records:

As per the provisions of Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the maintenance of cost records is not mandated for the Company.

The Code on Social Security, 2020 - Maternity benefit:

The Company is in compliance with the applicable provisions relating to maternity benefits as prescribed under the Maternity Benefit Act, 1961/ the Code on Social Security, 2020.

Other disclosures/reporting:

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

Issue of equity shares with differential rights as to dividend, voting or otherwise; Issue of shares (including sweat equity shares) to employees of the Company under any scheme; Voting rights which are not directly exercised by the employees in respect of shares for the subscription/purchase of which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially hold shares as envisaged under section 67(3)(c) of the Companies Act, 2013); Details of Significant and Material Orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future, Material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report, Details regarding Subsidiaries/Joint Venture/Associate Company, Internal Auditor and their Report thereon. Secretarial Auditor and their Report thereon. Details relating to deposits covered under Chapter V of the Act, Reporting on Corporate Social Responsibility, as the Company does not attract any of the criteria as mentioned in Section 135(1) of the Act, Particulars of loans, guarantees or investments under Section 186 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, The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof, A statement with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year. (No Independent Directors in the Company), and Details in respect of frauds reported by auditors under Section 143(12) other than those which are reportable to the Central Government.

Acknowledgements:

The Directors wish to place on record their sense of appreciation of the devoted services rendered by the stakeholders and our employees at all levels. Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the bankers, government authorities, customers, vendors and members during the period under review.

For and on behalf of the Board of Directors of

Worth Wellness Private Limited,

Raminder Singh Chadha	Jayvir Chadha
(Whole Time Director)	(Director)
DIN: 00405932	DIN: 02397468
Address: 81/1/4 Bicholi Hapsi,	Address: 81/1/4 Bicholi Hapsi,
Indore- 452016	Indore- 452016
Date- 04th August, 2026	Date- 04th August, 2026
Place- Indore	Indore

[700500] Disclosures - Signatories of financial statements

Details of directors signing financial statements [Table] **..(1)**

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

Directors signing financial statements [Axis]	1	2
	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
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	RAMINDER	JAYVIR
Middle name of director	SINGH	
Last name of director	CHADHA	CHADHA
Designation of director	Director	Director
Director identification number of director	00405932	02397468
Date of signing of financial statements by director	08/05/2026	08/05/2026

[700400] Disclosures - Auditors report

Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table] **..(1)**

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

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
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	As per attcahed audit report	
Disclosure in auditors report relating to inventories		As per attcahed audit report
Disclosure in auditors report relating to loans		As per attcahed audit report
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	As per attcahed audit report	
Disclosure in auditors report relating to deposits accepted	As per attcahed audit report	
Disclosure in auditors report relating to maintenance of cost records	As per attcahed audit report	
Disclosure in auditors report relating to statutory dues [TextBlock]	As per attcahed audit report	
Disclosure in auditors report relating to default in repayment of financial dues		NA
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	As per attcahed audit report	
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	As per attcahed audit report	
Disclosure in auditors report relating to managerial remuneration		NA
Disclosure in auditors report relating to Nidhi Company		As per attcahed audit report
Disclosure in auditors report relating to transactions with related parties	As per attcahed audit report	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	As per attcahed audit report	
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per attcahed audit report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per attcahed audit report

Details regarding auditors [Table] **..(1)**

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

Auditors [Axis]	1
	01/04/2025 to 31/03/2026
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Maheshwari & Gupta
Name of auditor signing report	GUPTA MANOJ KUMAR
Firms registration number of audit firm	006179C
Membership number of auditor	071927
Address of auditors	Indore
Permanent account number of auditor or auditor's firm	XX-XX-XX-020B
SRN of form ADT-1	F97832414
Date of signing audit report by auditors	08/05/2026
Date of signing of balance sheet by auditors	08/05/2026

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

	01/04/2025 to 31/03/2026
Disclosure in auditor's report explanatory [TextBlock]	Textual information (2) [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 (2)

Disclosure in auditor’s report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To,

The Members of,

Worth Wellness Private Limited 44, Saket Nagar,

Indore, Madhya Pradesh, 452001

Report on the Audit of the Ind AS Financial Statements Opinion

We have audited the accompanying Ind AS financial statements of WORTH WELLNESS PRIVATE LIMITED, ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit & Loss, (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the Ind AS Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Companies Act, 2013 as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profit including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

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

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 Annual Report 2025-26, but does not include the Ind AS financial statements and our auditor's report thereon.

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

In connection with our audit of the Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Ind AS financial statements in terms of the requirements of the Act give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Ind AS Financial Statements

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

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

Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

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

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure-A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable. As required by Section 143(3) of the Act, we report that: We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

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

The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended.

On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors are disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company with reference to financial statements and the operating effectiveness of such controls.

In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid/ provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Companies Act, 2013.

With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

The Company has no pending litigations, hence the impact of pending litigations on its financial position in its Financial Statements is not disclosed.

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

There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

(a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entity ("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;

The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

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

The Company has not paid any dividend during the year ended 31st March, 2026.

As per our examination on test check basis, the Company has used accounting software for maintaining its books of accounts for the financial year ending 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all the relevant transactions recorded in the software. Further during the course of audit we did not came across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For, MAHESHWARI & GUPTA,

Chartered Accountants F.R.N.: 006179C

CA. MANOJ GUPTA

Partner

M.NO : 071927 PLACE : INDORE DATE : 8th May, 2026

UDIN : 26071927YMUDVU6678

Annexure A - Referred to in paragraph under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date to the members of Worth Wellness Private Limited for the year ended March 31, 2026

(a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B) The Company does not have any intangible assets.

The management, during the year, has physically verified the Property, Plant and Equipment of the company and no material discrepancies were noticed on such physical verification. The management has adopted physical verification in a phased manner so that all the Property, Plant & Equipment are covered within a period of three years.

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

As informed and explained to us, the management has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year.

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

(a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

The Company has not been sanctioned working capital limits in excess of Rs 5 Crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a)

,3(iii)(c) ,3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order is not applicable.

In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and advances granted in the nature of loans provided.

The Company has not accepted any deposits under sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under.

As per information & explanation given by the management, maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Act.

(a) According to the books of accounts and records examined by us as per the generally accepted auditing practices in India, in our opinion, the company has been regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employee's state insurance, Income Tax, Duty of Customs, Cess and any other Statutory dues to the appropriate authorities. According to the information and explanations given to us, there were no undisputed amounts payable in respect of such statutory dues which have remained outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable.

According to the information and explanations given to us, there are no amounts payable in respect of income tax, wealth tax, service tax, sales tax, goods & service tax, customs duty and excise duty which have not been deposited on account of any disputes.

According to the explanations and information given to us by the management, there has been no amount surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to lenders.

According to the information provided to us by the management, the company has not been declared as a wilful defaulter by any bank or financial institution or any other lender.

The term loans were applied for the purpose for which the loans were obtained.

On an overall examination of the financial Statements of the Company, no funds raised on short-term basis have been used for long-term purposes by the Company.

The company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.

The company has not raised loans during the year on the pledge of securities held in its subsidiary.

(a) The Company did not raise any money by way of initial public offer/ further public offer (including debt instruments).

The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partly or optionally convertible) during the period under audit.

(a) According to the information and explanations given to us, no fraud by the Company or no fraud on the Company has been noticed or reported during the year under audit.

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 during the year;

As per our information and according to the explanations given to us, no whistle blower complaints were received by the company during the year.

In our opinion, the company is not a Nidhi Company and therefore, the provisions of clause (xii)(a), (xii)(b) and (xii)(c) of para 3 of the said order are not applicable to the Company.

According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.

(a) In our opinion and according to the information and explanations given by management, the company has an internal audit system commensurate with the size and nature of its business.

The company is not required to conduct an Internal Audit under the provisions of the Companies Act, 2013.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him as referred to in section 192 of the Act.

(a) According to the information and explanations given to us by the management, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

According to the information and explanations given to us by the management, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

According to the information and explanations given to us by the management, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

According to the information and explanations given to us by the management, the Group does not have any CIC as part of the Group, hence clause (xvi)(d) of paragraph 3 of the said order is not applicable to the company.

The company has not incurred any cash losses in the current financial year and immediately preceding financial year.

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

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 and in our knowledge of the Board of Directors and management plans we are 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.

According to the information and explanations given to us by the management, and on the basis of our examination of the records of the company, the company is not under the applicability requirement of section 135 of the Companies Act, 2013, and therefore sub-clauses (a) and (b) of clause (xx) of para 3 are not applicable.

Since this report is being issued in respect of Standalone financial statements of the company, hence clause (xxi) of paragraph 3 of the said Order is not applicable to the company.

For, MAHESHWARI & GUPTA,

Chartered Accountants F.R.N.: 006179C

CA. MANOJ GUPTA

Partner

M.NO : 071927 PLACE : INDORE DATE : 8th May, 2026

UDIN : 26071927YMUDVU6678

[700700] Disclosures - Secretarial audit report

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

	01/04/2025 to 31/03/2026
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[110000] Balance sheet

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

	31/03/2026	31/03/2025	31/03/2024
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	504.03	507.02	492.47
Capital work-in-progress	8,045.22	102.16	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Trade receivables, non-current	0	0	
Loans, non-current	0	0	
Other non-current financial assets	33.94	13.68	
Total non-current financial assets	33.94	13.68	
Deferred tax assets (net)	4.45	1.53	
Other non-current assets	1,937.09	1,454.52	
Total non-current assets	10,524.73	2,078.91	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	35.29	96.47	
Loans, current	0	0	
Total current financial assets	35.29	96.47	
Other current assets	223.8	22.38	
Total current assets	259.09	118.85	
Total assets	10,783.82	2,197.76	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	900	900	900
Other equity	-157.06	-40.2	
Total equity attributable to owners of parent	742.94	859.8	
Non controlling interest	0	0	
Total equity	742.94	859.8	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	7,715.07	0	
Trade payables, non-current	0	0	
Other non-current financial liabilities	47.99	47.99	
Total non-current financial liabilities	7,763.06	47.99	
Provisions, non-current	0	0	
Total non-current liabilities	7,763.06	47.99	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	1,333.57	1,280.97	
Trade payables, current	0	0	
Other current financial liabilities	944.25	9	
Total current financial liabilities	2,277.82	1,289.97	
Other current liabilities	0	0	
Provisions, current	0	0	
Current tax liabilities	0	0	
Total current liabilities	2,277.82	1,289.97	
Total liabilities	10,040.88	1,337.96	
Total equity and liabilities	10,783.82	2,197.76	

[210000] Statement of profit and loss

Earnings per share [Table] **..(1)**

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

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47	[INR/shares] 1.3	[INR/shares] 0.47
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total basic earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47	[INR/shares] 1.3	[INR/shares] 0.47
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47	[INR/shares] 1.3	[INR/shares] 0.47
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total diluted earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47	[INR/shares] 1.3	[INR/shares] 0.47

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	0.01	1.63
Total income	0.01	1.63
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0.77	0.25
Finance costs	4.95	5.39
Depreciation, depletion and amortisation expense	7.22	5.13
Other expenses	86.41	33.88
Total expenses	99.35	44.65
Profit before exceptional items and tax	-99.34	-43.02
Exceptional items before tax	-20.44	0
Total profit before tax	-119.78	-43.02
Tax expense [Abstract]		
Current tax	0	0.09
Deferred tax	-2.92	-1.16
Total tax expense	-2.92	-1.07
Total profit (loss) for period from continuing operations	-116.86	-41.95
Total profit (loss) for period	-116.86	-41.95
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total comprehensive income	-116.86	-41.95
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	-116.86	-41.95
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47

[400200] Statement of changes in equity

Statement of changes in equity [Table] **..(1)**

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

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-116.86	-41.95		-116.86
Total comprehensive income	-116.86	-41.95		-116.86
Total increase (decrease) in equity	-116.86	-41.95		-116.86
Other equity at end of period	-157.06	-40.2	1.75	-157.06

Statement of changes in equity [Table] **..(2)**

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

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-41.95		-116.86	-41.95
Total comprehensive income	-41.95		-116.86	-41.95
Total increase (decrease) in equity	-41.95		-116.86	-41.95
Other equity at end of period	-40.2	1.75	-157.06	-40.2

Statement of changes in equity [Table] **..(3)**

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

Components of equity [Axis]	Reserves [Member]	Retained earnings [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		-116.86	-41.95	
Total comprehensive income		-116.86	-41.95	
Total increase (decrease) in equity		-116.86	-41.95	
Other equity at end of period	1.75	-157.06	-40.2	1.75

Statement of changes in equity [Table] **..(4)**

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

Components of equity [Axis]	Other retained earning [Member]		
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Other equity [Abstract]			
Statement of changes in equity [Line items]			
Equity [Abstract]			
Changes in equity [Abstract]			
Comprehensive income [Abstract]			
Profit (loss) for period	-116.86	-41.95	
Total comprehensive income	-116.86	-41.95	
Total increase (decrease) in equity	-116.86	-41.95	
Other equity at end of period	-157.06	-40.2	1.75

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of notes on changes in equity [TextBlock]		

[320000] Cash flow statement, indirect

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Statement of cash flows [Abstract]			
Whether cash flow statement is applicable on company	Yes	Yes	
Cash flows from used in operating activities [Abstract]			
Profit before tax	-119.78	-43.02	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	4.95	5.39	
Adjustments for decrease (increase) in trade receivables, current	-221.68	-15.75	
Adjustments for increase (decrease) in trade payables, current	935.25	8.93	
Adjustments for depreciation and amortisation expense	7.22	5.13	
Total adjustments for reconcile profit (loss)	725.74	3.7	
Net cash flows from (used in) operations	605.96	-39.32	
Interest received	0	-1.63	
Income taxes paid (refund)	0	1.52	
Net cash flows from (used in) operating activities	605.96	-42.47	
Cash flows from used in investing activities [Abstract]			
Purchase of investment property	8,429.86	1,179.13	
Interest received	0	1.63	
Other inflows (outflows) of cash	0	35.52	
Net cash flows from (used in) investing activities	-8,429.86	-1,141.98	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	10,345.29	1,280.97	
Repayments of borrowings	2,577.61	0	
Payments of lease liabilities	4.8	4.8	
Other inflows (outflows) of cash	-0.16	-0.6	
Net cash flows from (used in) financing activities	7,762.72	1,275.57	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-61.18	91.12	
Net increase (decrease) in cash and cash equivalents	-61.18	91.12	
Cash and cash equivalents cash flow statement at end of period	35.29	96.47	5.35

[610100] Notes - List of accounting policies

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of significant accounting policies [TextBlock]	Textual information (3) [See below]	Textual information (4) [See below]

Textual information (3)

Disclosure of significant accounting policies [Text Block]

General information and Significant Accounting Policies

A. General Information

Worth Wellness Private Limited (CIN: U17020MP2020PTC053302) is a Private Limited Company incorporated on 15th October 2020 under the Companies Act, registered with the Registrar of Companies, Gwalior, Madhya Pradesh. The company operates as a wholly owned subsidiary of Worth Peripherals Limited and is currently in its pre-operational phase.

The company is engaged in the manufacturing of corrugated boxes and has established its manufacturing facility at Pithampur, Madhya Pradesh, which is presently under construction. The plant is progressing steadily, and the company is expected to commence commercial operations in the upcoming months.

With an Authorised and Paid-up Capital of ?9,00,00,000, the company reflects a strong capital commitment toward building a robust manufacturing base. Worth Wellness Private Limited is promoted and directed by Mr. Raminder Singh Chadha, Mr. Jayvir Chadha, and Mrs. Amarveer Kaur Chadha, who collectively bring strategic leadership and vision to the organization.

The company holds an Active status as per the Ministry of Corporate Affairs records, with its registered office situated at 44, Saket Nagar, Indore, Madhya Pradesh.

B. Significant accounting policies

i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ("Rupees" or "INR"), which is Company's functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs as per the requirement of Schedule III to the Act, unless stated otherwise.

iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

i. Allowance for bad and doubtful trade receivable.

ii. Recognition and measurement of provision and contingencies.

iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

iv. Recognition of deferred tax.

v. Income Taxes.

vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv. Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

v. Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

d. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ix. Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and

b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement of profit and loss.

xi. Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

xii. Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Book overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow statement.

xiii. Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

xiv. Earnings Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

xv. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its existence is disclosed in the financial statements

xvi. Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extent the lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

xvii. Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

xviii. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

i. Financial assets

Classification

The Company classifies financial assets in the following measurement categories:

a. Those measured at amortised cost and

b. Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the company commits to purchase or sell the asset.

Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and

foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR method.

Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e. removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a

significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ii. Financial liabilities

Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a legally enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

xix. Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

xx. Government Grants

Government Grants and subsidies from Government are recognised when there is reasonable certainty that the grant/subsidy will be received and all attaching conditions will be complied with.

When the government grant relates to income, it is recognised in the Statement of Profit or Loss on a systematic basis over the period in which the Company recognizes as expenses the related costs for which the grant is intended to compensate.

For grants related to asset the grant is deducted in calculating the carrying amount of the asset. The grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense.

xiv. New and Amended Standards

The Ministry of Corporate Affairs ("MCA") has notified new standards and amendments to existing standards under the Companies (Indian Accounting Standards) Rules, as amended from time to time. During the year ended March 31, 2026, MCA notified the Companies (Indian Accounting Standards) Amendment Rules, 2025, effective from April 1, 2025. The Company has applied the amendments that became effective during the year. The Company has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

(i) Amendments to Ind AS 21 - Lack of Exchangeability

The amendments to Ind AS 21 The Effects of Changes in Foreign Exchange Rates specify how an entity should assess whether a currency is exchangeable and determine the spot exchange rate when exchangeability between two currencies is lacking. The amendments also introduce additional disclosure requirements to enable users of financial statements to understand the impact of a lack of exchangeability on the entity's financial performance, financial position and cash flows.

The amendments are effective for annual reporting periods beginning on or after April 1, 2025. Comparative information is not required to be restated on initial application.

The amendments do not have any impact on the Company's financial statements.

(ii) Amendments to Ind AS 1 - Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants

The amendments clarify the requirements for classifying liabilities as current or non-current. The amendments clarify:

What is meant by a right to defer settlement;

That the right to defer settlement must exist at the end of the reporting period;

That classification is unaffected by management's expectations regarding the exercise of the right to defer settlement; and

That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not affect its classification.

The amendments also require additional disclosures where an entity's right to defer settlement of a liability for at least twelve months after the reporting period is subject to compliance with future covenants.

Where a breach of a material covenant occurs on or before the reporting date, resulting in the liability becoming payable on demand, and the lender subsequently agrees, after the reporting period but before approval of the financial statements, not to demand repayment for at least twelve months, such event is not treated as an adjusting event. Accordingly, the liability is classified as current.

The amendments are effective for annual reporting periods beginning on or after April 1, 2025 and are applied retrospectively in accordance with Ind AS 8.

The amendments do not have a material impact on the Company's financial statements.

(iii) Amendments to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangements

The amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures clarify the characteristics of supplier finance arrangements and introduce additional disclosure requirements to enhance transparency regarding their impact on an entity's liabilities, cash flows and liquidity risk exposure.

The amendments did not have any impact on the recognition, measurement or classification of the Company's liabilities in the financial statements.

(iv) International Tax Reform - Pillar Two Model Rules - Amendments to Ind AS 12

The amendments to Ind AS 12 Income Taxes were introduced in response to the OECD's BEPS Pillar Two Model Rules and include:

A mandatory temporary exception from the recognition and disclosure of deferred tax assets and liabilities related to Pillar Two income taxes; and

Specific disclosure requirements to assist users in understanding an entity's exposure to Pillar Two income taxes.

The mandatory temporary exception applies immediately and its application is required to be disclosed. The remaining disclosure requirements are applicable for annual reporting periods beginning on or after April 1, 2025.

The amendments have no impact on the Company's financial statements as the Company is not within the scope of the Pillar Two Model Rules.

Textual information (4)

Disclosure of significant accounting policies [Text Block]

General information and Significant Accounting Policies

• General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTC053302. having registered office at F.No. 101, Sanskriti Apartment, 44 Saket Nagar, Indore M.P.-452018, India. Company is engaged in the business of manufacturing and sale of Corrugated boxes. The company is limited by shares and is wholly owned subsidiary company of Worth Peripherals Limited.

• Significant accounting policies

• Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

• Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ("Rupees" or "INR"), which is Company's functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs as per the requirement of Schedule III to the Act, unless stated otherwise.

• Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

• Allowance for bad and doubtful trade receivable.

• Recognition and measurement of provision and contingencies.

• Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

• Recognition of deferred tax.

• Income Taxes.

• Measurement of defined benefit obligation.

• Impairment of Non-financial assets and financial assets.

• Fair value of financial instruments.

• Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

• the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

• the entity can identify each party's rights regarding the goods or services to be transferred;

• the entity can identify the payment terms for the goods or services to be transferred;

• the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

• it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

• Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

• Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

d. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

• Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

- Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and

b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

- Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement of profit and loss.

- Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

• Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Book overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow statement.

• Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

xiv. Earnings Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

• Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its existence is disclosed in the financial statements

• Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extent the lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

• Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

• Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

i. Financial assets

Classification

The Company classifies financial assets in the following measurement categories:

• Those measured at amortised cost and

• Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the company commits to purchase or sell the asset.

Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR method.

Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e. removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ii. Financial liabilities

Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a legally enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

• Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

• Government Grants

Government Grants and subsidies from Government are recognised when there is reasonable certainty that the grant/subsidy will be received and all attaching conditions will be complied with.

When the government grant relates to income, it is recognised in the Statement of Profit or Loss on a systematic basis over the period in which the

Company recognizes as expenses the related costs for which the grant is intended to compensate.

For grants related to asset the grant is deducted in calculating the carrying amount of the asset. The grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense.

• Recent pronouncements

• Ind AS 117 - Insurance Contracts

The Ministry of Corporate Affairs (MCA) has notified Ind AS 117 - Insurance Contracts, which is applicable to the Company for annual periods beginning on or after April 1, 2024. Ind AS 117 replaces Ind AS 104 and establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. There are no such contracts.

The amendments had no impact on the Company's standalone financial statements.

• Ind AS 116 - Leases (Sale and Leaseback Transactions)

Amendments to Ind AS 116 relating to accounting for variable lease payments in a sale and leaseback transaction are effective from April 1, 2024. The amendment clarifies that the seller-lessee shall recognize any gain or loss on the sale portion immediately and account for the leaseback liability in line with lease accounting requirements. The Company does not expect a material impact as there are currently no such sale and leaseback transactions.

The amendments had no impact on the Company's standalone financial statements.

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

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	As per the notes	As per the notes
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (5) [See below]	Textual information (6) [See below]

Textual information (5)

Disclosure of significant accounting policies [Text Block]

General information and Significant Accounting Policies

A. General Information

Worth Wellness Private Limited (CIN: U17020MP2020PTC053302) is a Private Limited Company incorporated on 15th October 2020 under the Companies Act, registered with the Registrar of Companies, Gwalior, Madhya Pradesh. The company operates as a wholly owned subsidiary of Worth Peripherals Limited and is currently in its pre-operational phase.

The company is engaged in the manufacturing of corrugated boxes and has established its manufacturing facility at Pithampur, Madhya Pradesh, which is presently under construction. The plant is progressing steadily, and the company is expected to commence commercial operations in the upcoming months.

With an Authorised and Paid-up Capital of ?9,00,00,000, the company reflects a strong capital commitment toward building a robust manufacturing base. Worth Wellness Private Limited is promoted and directed by Mr. Raminder Singh Chadha, Mr. Jayvir Chadha, and Mrs. Amarveer Kaur Chadha, who collectively bring strategic leadership and vision to the organization.

The company holds an Active status as per the Ministry of Corporate Affairs records, with its registered office situated at 44, Saket Nagar, Indore, Madhya Pradesh.

B. Significant accounting policies

i. Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

ii. Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Functional and presentation currency

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iii. Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

i. Allowance for bad and doubtful trade receivable.

ii. Recognition and measurement of provision and contingencies.

iii. Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

iv. Recognition of deferred tax.

v. Income Taxes.

vi. Measurement of defined benefit obligation.

vii. Impairment of Non-financial assets and financial assets.

viii. Fair value of financial instruments.

iv. Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

(a) the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

(b) the entity can identify each party's rights regarding the goods or services to be transferred;

(c) the entity can identify the payment terms for the goods or services to be transferred;

(d) the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

(e) it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

i. Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

v. Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

d. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

vi. Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

ix. Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and

b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

x. Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement of profit and loss.

xi. Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

xii. Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Book overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow statement.

xiii. Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

xiv. Earnings Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

xv. Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its existence is disclosed in the financial statements

xvi. Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extent the lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

xvii. Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

xviii. Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

i. Financial assets

Classification

The Company classifies financial assets in the following measurement categories:

a. Those measured at amortised cost and

b. Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the company commits to purchase or sell the asset.

Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and

foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR method.

Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e. removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a

significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ii. Financial liabilities

Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a legally enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

xix. Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

xx. Government Grants

Government Grants and subsidies from Government are recognised when there is reasonable certainty that the grant/subsidy will be received and all attaching conditions will be complied with.

When the government grant relates to income, it is recognised in the Statement of Profit or Loss on a systematic basis over the period in which the Company recognizes as expenses the related costs for which the grant is intended to compensate.

For grants related to asset the grant is deducted in calculating the carrying amount of the asset. The grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense.

xiv. New and Amended Standards

The Ministry of Corporate Affairs ("MCA") has notified new standards and amendments to existing standards under the Companies (Indian Accounting Standards) Rules, as amended from time to time. During the year ended March 31, 2026, MCA notified the Companies (Indian Accounting Standards) Amendment Rules, 2025, effective from April 1, 2025. The Company has applied the amendments that became effective during the year. The Company has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

(i) Amendments to Ind AS 21 - Lack of Exchangeability

The amendments to Ind AS 21 The Effects of Changes in Foreign Exchange Rates specify how an entity should assess whether a currency is exchangeable and determine the spot exchange rate when exchangeability between two currencies is lacking. The amendments also introduce additional disclosure requirements to enable users of financial statements to understand the impact of a lack of exchangeability on the entity's financial performance, financial position and cash flows.

The amendments are effective for annual reporting periods beginning on or after April 1, 2025. Comparative information is not required to be restated on initial application.

The amendments do not have any impact on the Company's financial statements.

(ii) Amendments to Ind AS 1 - Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants

The amendments clarify the requirements for classifying liabilities as current or non-current. The amendments clarify:

What is meant by a right to defer settlement;

That the right to defer settlement must exist at the end of the reporting period;

That classification is unaffected by management's expectations regarding the exercise of the right to defer settlement; and

That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not affect its classification.

The amendments also require additional disclosures where an entity's right to defer settlement of a liability for at least twelve months after the reporting period is subject to compliance with future covenants.

Where a breach of a material covenant occurs on or before the reporting date, resulting in the liability becoming payable on demand, and the lender subsequently agrees, after the reporting period but before approval of the financial statements, not to demand repayment for at least twelve months, such event is not treated as an adjusting event. Accordingly, the liability is classified as current.

The amendments are effective for annual reporting periods beginning on or after April 1, 2025 and are applied retrospectively in accordance with Ind AS 8.

The amendments do not have a material impact on the Company's financial statements.

(iii) Amendments to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangements

The amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures clarify the characteristics of supplier finance arrangements and introduce additional disclosure requirements to enhance transparency regarding their impact on an entity's liabilities, cash flows and liquidity risk exposure.

The amendments did not have any impact on the recognition, measurement or classification of the Company's liabilities in the financial statements.

(iv) International Tax Reform - Pillar Two Model Rules - Amendments to Ind AS 12

The amendments to Ind AS 12 Income Taxes were introduced in response to the OECD's BEPS Pillar Two Model Rules and include:

A mandatory temporary exception from the recognition and disclosure of deferred tax assets and liabilities related to Pillar Two income taxes; and

Specific disclosure requirements to assist users in understanding an entity's exposure to Pillar Two income taxes.

The mandatory temporary exception applies immediately and its application is required to be disclosed. The remaining disclosure requirements are applicable for annual reporting periods beginning on or after April 1, 2025.

The amendments have no impact on the Company's financial statements as the Company is not within the scope of the Pillar Two Model Rules.

Textual information (6)

Disclosure of significant accounting policies [Text Block]

General information and Significant Accounting Policies

• General Information

The company incorporated on 15th October 2020, under companies Act 2013. The corporate identification no. is U24290MP2020PTC053302. having registered office at F.No. 101, Sanskriti Apartment, 44 Saket Nagar, Indore M.P.-452018, India. Company is engaged in the business of manufacturing and sale of Corrugated boxes. The company is limited by shares and is wholly owned subsidiary company of Worth Peripherals Limited.

• Significant accounting policies

• Statement of compliance

The financial statements have been prepared in accordance with Indian Accounting standards ("Ind AS") as notified under the companies (Indian Accounting Standards) Rules, 2015, read with section 133 of the Companies Act, 2013.

• Basis of Preparation

The financial statements have been prepared on accrual basis and under the historical cost convention except for certain financial instruments which are measured at fair value at the end of each reporting period, as explained in the accounting policies mentioned below.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. The Company has ascertained its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents.

Functional and presentation currency

These financial statements including notes thereon are presented in Indian Rupees ("Rupees" or "INR"), which is Company's functional and presentation currency. All amounts disclosed in the Financial Statements including notes thereon have been rounded off to the nearest Rs.in lacs as per the requirement of Schedule III to the Act, unless stated otherwise.

• Use of Estimates, Judgments and Assumptions

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

• Allowance for bad and doubtful trade receivable.

• Recognition and measurement of provision and contingencies.

• Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

• Recognition of deferred tax.

• Income Taxes.

• Measurement of defined benefit obligation.

• Impairment of Non-financial assets and financial assets.

• Fair value of financial instruments.

• Revenue

Recognition

The company recognised revenue i.e. account for a contract with a customer only when all of the following criteria are met:

• the parties to the contract have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations;

• the entity can identify each party's rights regarding the goods or services to be transferred;

• the entity can identify the payment terms for the goods or services to be transferred;

• the contract has commercial substance (ie the risk, timing or amount of the entity's future cash flows is expected to change as a result of the contract); and

• it is probable that the entity will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer. In evaluating whether collectability of an amount of consideration is probable, an entity shall consider only the customer's ability and intention to pay that amount of consideration when it is due. The amount of consideration to which the entity will be entitled may be less than the price stated in the contract if the consideration is variable because the entity may offer the customer a price concession.

Measurement

When (or as) a performance obligation is satisfied, company recognise as revenue the amount of the transaction price (which excludes estimates of variable consideration that are constrained) that is allocated to that performance obligation.

The transaction price is the amount that the entity expects to be entitled to in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some taxes on sales). The consideration promised may include fixed amounts, variable amounts, or both.

• Interest and Dividend

Interest income is recognized on accrual basis using the effective interest method. Dividend income is recognised in profit or loss on the date on which the company's right to receive payment is established.

• Property, Plant and Equipment

a. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses (if any).

The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, acquisition or construction cost including borrowing costs, any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management, initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located.

Any gain or loss on disposal of an item of property, plant and equipment is recognised in statement of profit or loss.

b. Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the company and costs of the item can be measured reliably.

c. Depreciation

Depreciation on property, plant and equipment is provided using Straight line method (SLM) as per the useful life of the assets in the manner as specified in Schedule II to the Companies Act, 2013. The estimated useful life of assets and estimated residual value is taken as prescribed under Schedule II to the Companies Act, 2013.

Depreciation on additions during the year is provided on pro rata basis with reference to date of addition/installation. Depreciation on assets disposed/discarded is charged up to the date on which such asset is sold.

The estimated useful lives, residual value and depreciation method are reviewed at the end of each balance sheet date, any changes therein are considered as changes in estimate and accordingly accounted for prospectively.

d. Capital Work In progress

Assets under erection/installation are shown as "Capital work in progress", Expenditure during construction period are shown as "pre-operative expenses" to be capitalized on erection/installations of the assets.

• Intangible Assets

Identifiable intangible assets are recognised when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit and loss when the asset is derecognised.

Recognition and measurement

Intangible assets are held at cost less accumulated amortisation and impairment losses. Intangible assets developed or acquired with finite useful life are amortised on straight line basis over the useful life of asset.

Subsequent expenditure

Subsequent expenditure is capitalised only when it is probable that future economic benefits attributed to the asset will flow to the Company and the cost of the asset can be reliably measured or development stage is achieved. All other expenditure, including expenditure on internally generated goodwill and brands, when incurred is recognised in statement of profit or loss.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives and is generally recognised in statement of profit or loss. Computer software are amortised over their useful life of 5 years.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted, if required.

viii. Employee benefits

Short term employee benefits

Short-term employee benefits are expensed as the related service is provided. A liability is recognised for the amount expected to be paid if the company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

- Income Tax

Income tax expense comprises current and deferred tax. It is recognised in profit or loss except to the extent that it relates to other comprehensive income or a business combination, or items recognised directly in equity.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date. Current tax also includes any tax arising from dividends.

Current tax assets and liabilities are offset only if, the Company:

a) has a legally enforceable right to set off the recognised amounts; and

b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

ii. Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets and liabilities are reviewed at the end of each reporting period.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax assets include Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which is likely to give future economic benefits in the form of availability of set off against future income tax liability. Accordingly, MAT is recognised as deferred tax asset in the balance sheet when the asset can be measured reliably, and it is probable that the future economic benefit associated with the asset will be realised.

Deferred tax assets and liabilities are offset only if:

a) the entity has a legally enforceable right to set off current tax assets against current tax liabilities; and

b) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on the same taxable entity.

- Foreign currency transactions

Transactions in foreign currencies are recorded at the exchange rates prevailing on the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into the functional currency at the exchange rate at the reporting date. Difference arising on settlement of monetary items are recognised in statement of profit and loss except to the extent of exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings that are directly attributable to the acquisition or construction of qualifying assets which are capitalized as cost of assets.

Non-monetary items that are measured based on historical cost in a foreign currency are recorded using the exchange rates at the date of the transaction. Non-monetary assets and liabilities that are measured at fair value in a foreign currency are translated into the functional currency at the exchange rate when the fair value was determined. Exchange difference arising out of these transactions are generally recognised in statement of profit and loss.

- Borrowing cost

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalised as part of the cost of that asset till the date it is ready for its intended use or sale. Qualifying asset are the assets that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the statement of profit and loss in the period in which they are incurred.

Borrowing cost consist of interest and amortization of ancillary cost incurred in connection with the arrangement of borrowed funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

• Cash and Cash Equivalent

Cash and cash equivalent includes the cash and Cheques in hand, bank balances, demand deposits with bank and other short term, highly liquid investments with original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdraft are shown within borrowings in current liabilities in the balance sheet and forms part of financing activities in the cash flow statement. Book overdraft are shown within other financial liabilities in the balance sheet and forms part of operating activities in the cash flow statement.

• Cash Flow Statement

Cash flows are reported using indirect method, whereby profit/ (loss) before tax is adjusted for the effect of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments and items of income or expenses associated with investing or financing cash flow. The cash flow from operating, investing and financing activities of the company is segregated based on the available information.

xiv. Earnings Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

• Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when there is a present legal or constructive obligation as a result of past events and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognize a contingent liability but discloses its existence in the financial statements

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are not recognized, but its existence is disclosed in the financial statements

• Leases

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As per the requirements of Ind AS 116 the company evaluates whether an arrangement qualifies to be a lease. In identifying a lease the company uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extent the lease if the company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

Company as a lessee

The Company accounts for each lease component within the contract as a lease separately from non-lease components of the contract and allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

Right of Use Assets

The Company recognises right-of-use asset representing its right to use the underlying asset for the lease term at the lease commencement date. The cost of the right-of-use asset measured at inception shall comprise of the amount of the initial measurement of the lease liability adjusted for any lease payments made at or before the commencement date less any lease incentives received, plus any initial direct costs incurred and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset or restoring the underlying asset or site on which it is located.

The right-of-use assets is subsequently measured at cost less any accumulated depreciation, accumulated impairment losses, if any and adjusted for any remeasurement of the lease liability. The right-of-use assets is depreciated using the straight-line method from the commencement date over the lease term. Right-of-use assets are tested for impairment whenever there is any indication that their carrying amounts may not be recoverable and impairment loss, if any, is recognised in the statement of profit and loss.

Lease hold land are amortised over period of lease and considered as Right of Use assets as per Ind AS 116 and classified accordingly.

Lease Liability

The Company measures the lease liability at the present value of the lease payments that are not paid at the commencement date of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Company uses incremental borrowing rate. For leases with reasonably similar characteristics, the Company, on a lease by lease basis, may adopt either the incremental borrowing rate specific to the lease or the incremental borrowing rate for the portfolio as a whole.

The lease liability is subsequently remeasured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments made and remeasuring the carrying amount to reflect any reassessment or lease modifications. The company recognises the amount of the re-measurement of lease liability due to modification as an adjustment to the right-of-use asset and statement of profit and loss depending upon the nature of modification. Where the carrying amount of the right-of-use asset is reduced to zero and there is a further reduction in the measurement of the lease liability, the Company recognises any remaining amount of the re-measurement in statement of profit and loss.

The Company has elected not to apply the requirements of Ind AS 116 Leases to short-term leases of all assets that have a lease term of 12 months or less and leases for which the underlying asset is of low value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

• Impairment of Non-Financial Assets

The company assesses at each reporting date whether there is any objective evidence that a non-financial asset or a group of non-financial assets are impaired. If any such indication exists, the company estimates the amount of impairment loss.

For the purpose of assessing impairment, the smallest identifiable group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or group of assets is considered as cash generating unit.

An impairment loss is calculated as the difference between an asset's carrying amount and recoverable amount. Losses are recognized in statement of profit and loss and reflected in an allowance account. When the company considers that there are no realistic prospects of recovery of the asset, the relevant amounts are written off. If the amount of impairment loss subsequently decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, then the previously recognized impairment loss is reversed through profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been in place had there been no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in Statement of Profit and Loss, taking into account the normal depreciation/amortization.

• Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments also include derivative contracts such as foreign currency foreign exchange forward contracts, interest rate swaps and currency options; and embedded derivatives in the host contract.

i. Financial assets

Classification

The Company classifies financial assets in the following measurement categories:

• Those measured at amortised cost and

• Those measured subsequently at fair value through other comprehensive income or fair value through profit or loss on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

Initial recognition and measurement

All financial assets are recognised initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset are adjusted to the fair value in case of financial assets not recorded at fair value through profit or loss. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the company commits to purchase or sell the asset.

Measured at amortised cost

A financial asset is measured at the amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the statement of profit and loss. The losses arising from impairment are recognised in the statement of profit and loss. This category generally applies to trade and other receivables.

Measured at fair value through other comprehensive income (FVOCI)

A financial asset is measured at FVOCI if both of the following criteria are met:

a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

b) The asset's contractual cash flows represent SPPI.

Financial assets included within the FVOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gain or loss in the profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest earned whilst holding FVOCI debt instrument is reported as interest income using the EIR method.

Financial Asset at fair value through profit and loss (FVTPL)

FVTPL is a residual category for financial asset. Any financial asset, which does not meet the criteria for categorization as at amortized cost or as FVOCI, is classified as at FVTPL.

In addition, the group company may elect to classify a financial asset, which otherwise meets amortized cost or FVOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch').

Financial assets included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss.

Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a company of similar financial assets) is primarily derecognised (i.e. removed from the company's balance sheet) when:

i. The rights to receive cash flows from the asset have expired, or

ii. The company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

iii. When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the company has retained.

iv. Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of financial assets

In accordance with Ind-AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, and bank balance.

b) Trade receivables.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

i. Trade receivables which do not contain a significant financing component.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime ECLs at each reporting date, right from its initial recognition.

ii. For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

ii. Financial liabilities

Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost, except for financial liabilities at fair value through profit or loss. Such liabilities, including derivatives that are liabilities, shall be subsequently measured at fair value.

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss or amortised costs.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The company's financial liabilities include trade and other payables, loans and borrowings, financial guarantee contracts and derivative financial instruments.

Financial liabilities at fair value through profit or loss.

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the group that are not designated as hedging instruments in hedge relationships as defined by Ind-AS 109. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in Ind-AS 109 are satisfied. For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/loss are not subsequently transferred to P&L. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

This category generally applies to interest-bearing loans and borrowings.

Derecognition

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Offsetting

Financial assets and financial liabilities are offset and the net amount is presented in the balance sheet when, and when the company has a legally enforceable right to set off the amount and it intends either to settle them on net basis or to realize the asset and settle the liability simultaneously.

• Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values, for financial instruments.

The Company has an established control framework with respect to the measurement of fair values. The management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the management assesses the evidence obtained from the third parties to support the conclusion that such valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which such valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

• Government Grants

Government Grants and subsidies from Government are recognised when there is reasonable certainty that the grant/subsidy will be received and all attaching conditions will be complied with.

When the government grant relates to income, it is recognised in the Statement of Profit or Loss on a systematic basis over the period in which the

Company recognizes as expenses the related costs for which the grant is intended to compensate.

For grants related to asset the grant is deducted in calculating the carrying amount of the asset. The grant is recognised in profit or loss over the life of a depreciable asset as a reduced depreciation expense.

• Recent pronouncements

• Ind AS 117 - Insurance Contracts

The Ministry of Corporate Affairs (MCA) has notified Ind AS 117 - Insurance Contracts, which is applicable to the Company for annual periods beginning on or after April 1, 2024. Ind AS 117 replaces Ind AS 104 and establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. There are no such contracts.

The amendments had no impact on the Company's standalone financial statements.

• Ind AS 116 - Leases (Sale and Leaseback Transactions)

Amendments to Ind AS 116 relating to accounting for variable lease payments in a sale and leaseback transaction are effective from April 1, 2024. The amendment clarifies that the seller-lessee shall recognize any gain or loss on the sale portion immediately and account for the leaseback liability in line with lease accounting requirements. The Company does not expect a material impact as there are currently no such sale and leaseback transactions.

The amendments had no impact on the Company's standalone financial statements.

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

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

Disclosure of additional information about property plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Useful lives or depreciation rates, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Land [Member]		Furniture and fixtures [Member]	
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]		Owned and leased assets [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Useful lives or depreciation rates, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] **..(3)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Useful lives or depreciation rates, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

Disclosure of additional information about property plant and equipment [Table] **..(4)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of additional information about property plant and equipment [Abstract]		
Disclosure of additional information about property plant and equipment [Line items]		
Depreciation method, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES
Useful lives or depreciation rates, property, plant and equipment	AS PER THE NOTES	AS PER THE NOTES
Whether property, plant and equipment are stated at revalued amount	No	No

Disclosure of detailed information about property, plant and equipment [Table] **..(1)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.9	19.68		3.9
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-6.89	-5.13		
Total Depreciation property plant and equipment	-6.89	-5.13		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-2.99	14.55		3.9
Property, plant and equipment at end of period	504.03	507.02	492.47	526.73

Disclosure of detailed information about property, plant and equipment [Table] **..(2)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	19.68			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			6.89	5.13
Total Depreciation property plant and equipment			6.89	5.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	19.68		6.89	5.13
Property, plant and equipment at end of period	522.83	503.15	22.7	15.81

Disclosure of detailed information about property, plant and equipment [Table] **..(3)**

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

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]	Land [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-5.14	-5.13	
Total Depreciation property plant and equipment		-5.14	-5.13	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-5.14	-5.13	
Property, plant and equipment at end of period	10.68	482.2	487.34	492.47

Disclosure of detailed information about property, plant and equipment [Table] **..(4)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				5.14
Total Depreciation property plant and equipment				5.14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		5.14
Property, plant and equipment at end of period	503.15	503.15	503.15	20.95

Disclosure of detailed information about property, plant and equipment [Table] **..(5)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Assets held under lease [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	5.13		-5.14	-5.13
Total Depreciation property plant and equipment	5.13		-5.14	-5.13
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	5.13		-5.14	-5.13
Property, plant and equipment at end of period	15.81	10.68	482.2	487.34

Disclosure of detailed information about property, plant and equipment [Table] **..(6)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	492.47	503.15	503.15	503.15

Disclosure of detailed information about property, plant and equipment [Table] **..(7)**

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

Classes of property, plant and equipment [Axis]	Land [Member]			Furniture and fixtures [Member]
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	(A) 5.14	5.13		-1.58
Total Depreciation property plant and equipment	5.14	5.13		-1.58
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		
Total increase (decrease) in property, plant and equipment	5.14	5.13		-1.58
Property, plant and equipment at end of period	20.95	15.81	10.68	15.1

(A) Adjustment of 0.01 made to match the total

Disclosure of detailed information about property, plant and equipment [Table] **..(8)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.68		0	16.68
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0			
Total Depreciation property plant and equipment	0			
Total increase (decrease) in property, plant and equipment	16.68		0	16.68
Property, plant and equipment at end of period	16.68	0	16.68	16.68

Disclosure of detailed information about property, plant and equipment [Table] **..(9)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		1.58	0	
Total Depreciation property plant and equipment		1.58	0	
Total increase (decrease) in property, plant and equipment		1.58	0	
Property, plant and equipment at end of period	0	1.58	0	0

Disclosure of detailed information about property, plant and equipment [Table] **..(10)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	16.68		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-1.58	0		
Total Depreciation property plant and equipment	-1.58	0		
Total increase (decrease) in property, plant and equipment	-1.58	16.68		0
Property, plant and equipment at end of period	15.1	16.68	0	16.68

Disclosure of detailed information about property, plant and equipment [Table] **..(11)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	16.68			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			1.58	0
Total Depreciation property plant and equipment			1.58	0
Total increase (decrease) in property, plant and equipment	16.68		1.58	0
Property, plant and equipment at end of period	16.68	0	1.58	0

Disclosure of detailed information about property, plant and equipment [Table] **..(12)**

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

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		3.9	3	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-0.17	0	
Total Depreciation property plant and equipment		-0.17	0	
Total increase (decrease) in property, plant and equipment		3.73	3	
Property, plant and equipment at end of period	0	6.73	3	0

Disclosure of detailed information about property, plant and equipment [Table] **..(13)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	3.9	3		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0.17
Total Depreciation property plant and equipment				0.17
Total increase (decrease) in property, plant and equipment	3.9	3		0.17
Property, plant and equipment at end of period	6.9	3	0	0.17

Disclosure of detailed information about property, plant and equipment [Table] **..(14)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			3.9	3
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-0.17	0
Total Depreciation property plant and equipment	0		-0.17	0
Total increase (decrease) in property, plant and equipment	0		3.73	3
Property, plant and equipment at end of period	0	0	6.73	3

Disclosure of detailed information about property, plant and equipment [Table] **..(15)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		(A) 3.9	(B) 3	
Total increase (decrease) in property, plant and equipment		3.9	3	
Property, plant and equipment at end of period	0	6.9	3	0

(A) Addition of 1.67 made

(B) Addition of 3 made

Disclosure of detailed information about property, plant and equipment [Table] **..(16)**

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

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0.17	0	
Total Depreciation property plant and equipment	0.17	0	
Total increase (decrease) in property, plant and equipment	0.17	0	
Property, plant and equipment at end of period	0.17	0	0

[612100] Notes - Impairment of assets

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

[400700] Notes - Investment property

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	Not Applicable	Not Applicable
Useful lives or depreciation rates, investment property, cost model	Not Applicable	Not Applicable

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] **..(1)**

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

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2026	31/03/2025
Disclosure of reconciliation of changes in goodwill [Abstract]		
Disclosure of reconciliation of changes in goodwill [Line items]		
Goodwill at end of period	0	0

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

	31/03/2026	31/03/2025
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] **..(1)**

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

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2026	31/03/2025
Disclosure of detailed information about other intangible assets [Abstract]		
Disclosure of detailed information about other intangible assets [Line items]		
Reconciliation of changes in other intangible assets [Abstract]		
Other intangible assets at end of period	0	0

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

[401000] Notes - Biological assets other than bearer plants

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	Not Applicable	Not Applicable

[611100] Notes - Financial instruments

Disclosure of financial assets [Table] **..(1)**

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

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets, category [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	69.23	110.15	69.23	110.15
Financial assets, at fair value	69.23	110.15	69.23	110.15
Description of other financial assets at amortised cost class	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Description of other financial assets at fair value class	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES

Disclosure of financial assets [Table] **..(2)**

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

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	69.23	110.15	69.23	110.15
Financial assets, at fair value	69.23	110.15	69.23	110.15
Description of other financial assets at amortised cost class	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES
Description of other financial assets at fair value class	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES	AS PER THE NOTES

Disclosure of financial liabilities [Table] **..(1)**

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

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]	
Categories of financial liabilities [Axis]	Financial liabilities at amortised cost, category [Member]	
	31/03/2026	31/03/2025
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	10,040.88	1,337.96
Financial liabilities, at fair value	0	0

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

	01/04/2025 to 31/03/2026	**01/04/2024 to 31/03/2025**
Disclosure of financial instruments [TextBlock]	Textual information (7) [See below]	Textual information (8) [See below]
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Disclosure of credit risk [TextBlock]	Textual information (9) [See below]	Textual information (10) [See below]
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

Textual information (7)

Disclosure of financial instruments [Text Block]

Note 27	Financial Instruments by category and fair value hierarchy								
	A. Accounting classification and fair values								
	The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities if the carrying amount is a reasonable approximation of fair value. A substantial portion of the Company's long-term debt has been contracted at floating rates of interest, which are reset at short intervals. Accordingly, the carrying value of such long-term debt approximates fair value.								
								(? in lakhs)	
		Carrying amount				Fair value			

	31st March, 2026	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	35.29	35.29	-	-	-	-
	(ii) Others	-	-	33.94	33.94	-	-	-	-
		-	-	69.23	69.23	-	-	-	-
	Financial liabilities								
	(i) Borrowings	-	-	9,048.64	9,048.64	-	-	-	-
	(ii) Lease liability	-	-	47.99	47.99	-	-	-	-
	(iii) Other financial liability	-	-	944.25	944.25	-	-	-	-
		-	-	10,040.88	10,040.88	-	-	-	-
								(? in lakhs)	
		Carrying amount				Fair value			
	31st March, 2025	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	96.47	96.47	-	-	-	-
	(ii) Others	-	-	13.68	13.68	-	-	-	-
		-	-	110.15	110.15	-	-	-	-
					-				
	Financial liabilities								
	(i) Borrowings	-	-	1,280.97	1,280.97	-	-	-	-
	(ii) Lease liability	-	-	47.99	47.99	-	-	-	-
	(iii) Other financial	-		9.00					

	liability		-		9.00	-	-	-	-
		-	-	1,337.96	1,337.96	-	-	-	-
	B. Measurement of fair values								
	Valuation techniques and significant unobservable inputs								
	Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:								
	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.								
	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).								
	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).								

Textual information (8)

Disclosure of financial instruments [Text Block]

Note 26	Financial Instruments by category and fair value hierarchy								
	A. Accounting classification and fair values								
	The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities if the carrying amount is a reasonable approximation of fair value. A substantial portion of the Company's long-term debt has been contracted at floating rates of interest, which are reset at short intervals. Accordingly, the carrying value of such long-term debt approximates fair value.								
		Carrying amount				Fair value			

	31st March, 2025	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	96,46,695	96,46,695	-	-	-	-
	(ii) Others	-	-	15,68,428	15,68,428	-	-	-	-
		-	-	1,12,15,123	1,12,15,123	-	-	-	-
	Financial liabilities								
	(i) Borrowings	-	-	12,80,97,010	12,80,97,010	-	-	-	-
	(ii) Lease liability	-	-	47,99,383	47,99,383	-	-	-	-

	(iii) Other Financial liability	-	-	9,00,362	9,00,362	-	-	-	-
		-	-	13,37,96,755	13,37,96,755	-	-	-	-
		Carrying amount				Fair value			
	31st March, 2024	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	5,34,522	5,34,522	-	-	-	-
	(ii) Others	-	-	51,92,311	51,92,311	-	-	-	-
		-	-	57,26,833	57,26,833	-	-	-	-

	Financial liabilities								
	(i) Lease liability	-	-	47,99,439	47,99,439	-	-	-	-
	(ii) Other Financial liability	-	-	7,500	7,500	-	-	-	-
		-	-	48,06,939	48,06,939	-	-	-	-
	B. Measurement of fair values								
	Valuation techniques and significant unobservable inputs								
	Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:								

	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.								
	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).								
	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).								

Textual information (9)

Disclosure of credit risk [Text Block]

Credit Risk
Company has not commenced commercial operation and hence no customer and no credit risk.

Textual information (10)

Disclosure of credit risk [Text Block]

Credit Risk			
Company has not commenced commercial operation and hence no customer and no credit risk.			

[611600] Notes - Non-current asset held for sale and discontinued operations

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	605.96	-42.47
Net cash flows from (used in) operating activities	605.96	-42.47
Net cash flows from (used in) investing activities, continuing operations	-8,429.86	-1,141.98
Net cash flows from (used in) investing activities	-8,429.86	-1,141.98
Net cash flows from (used in) financing activities, continuing operations	7,762.72	1,275.57
Net cash flows from (used in) financing activities	7,762.72	1,275.57

[400100] Notes - Equity share capital

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

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

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Value of shares authorised	900	900		900
Number of shares issued	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Value of shares issued	900	900		900
Number of shares subscribed and fully paid	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Value of shares subscribed and fully paid	900	900		900
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0		[shares] 0
Value of shares subscribed but not fully paid	0	0		0
Total number of shares subscribed	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Total value of shares subscribed	900	900		900
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Value of shares called	900	900		900
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	0	0		0
Total calls unpaid	0	0		0
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	900	900		900
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0

Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 90,00,000	[shares] 90,00,000	[shares] 90,00,000	[shares] 90,00,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	900	900	900	900
Rights preferences and restrictions attaching to class of share capital	NA	NA		NA
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] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0

Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 90,00,000	[shares] 90,00,000		[shares] 90,00,000
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	NA		NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	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
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment	0	0		NA
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA	NA		NA
Over due period for which application money is pending prior to allotment of shares	0	0		NA
Reason for over due period for which application money is pending prior to allotment of shares	0	0		NA
Type of share				Equity

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 90,00,000	
Value of shares authorised	900	
Number of shares issued	[shares] 90,00,000	
Value of shares issued	900	
Number of shares subscribed and fully paid	[shares] 90,00,000	
Value of shares subscribed and fully paid	900	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 90,00,000	
Total value of shares subscribed	900	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 90,00,000	
Value of shares called	900	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	0	
Total calls unpaid	0	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	900	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 90,00,000	[shares] 90,00,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	

Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	900	900
Rights preferences and restrictions attaching to class of share capital	NA	
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] 90,00,000	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 90,00,000	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	NA	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA	
Over due period for which application money is pending prior to allotment of shares	NA	
Reason for over due period for which application money is pending prior to allotment of shares	NA	
Type of share	Equity	

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

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

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Type of share	Equity	Equity	Equity	Equity
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			Worth Peripherals Limited	Worth Peripherals Limited
CIN of shareholder			L67120MP1996PLC010808	L67120MP1996PLC010808
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 90,00,000	[shares] 90,00,000
Percentage of shareholding in company			100.00%	100.00%

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (11) [See below]	Textual information (12) [See below]
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (11)

Disclosure of notes on equity share capital explanatory [Text Block]

	Particulars			As at 31.03.2026	As at 31.03.2025
	Note - 8 Equity Share Capital				
(a)	Authorised				
	90,00,000 (previous year 90,00,000 Equity shares) of ? 10/- each			900.00	900.00
				900.00	900.00
(b)	Issued, Subscribed and paid-up				
	90,00,000 (previous year 90,00,000) Equity share of ? 10/- each fully paid up			900.00	900.00
				900.00	900.00
10.1	The reconcililiation of the number of shares and amount outstanding is set out below:				(? in Lakhs)
	Particulars	As at 31.03.2026		As at 31.03.2025	
		No. of shares	Amount	No. of shares	Amount
	Equity Shares :				
	Equity Shares at the beginning of the year	9,000,000	900.00	9,000,000	900.00
	Add: Shares issued during the year	-	-	-	-
	Equity Shares at the end of the year	9,000,000	900.00	9,000,000	900.00
10.2	Terms / Rights attached to Equity Shares :				
	The company has one class of equity shares having a par value of Re. 10 per share. Each shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors is subject to the approval of shareholders in the ensuing Annual General Meeting, except in case of interim dividend which is paid as and when declared by the Board of Directors. In the event of liquidation, the equity shareholders will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.				
10.3	The details of shareholder's holding more than 5% Shares				
	Name of Shareholder	As at 31.03.2026		As at March 31, 2025	
		No. of Shares	% of holding	No. of Shares	% of holding

	Worth Peripherals Limited (Parent Company)	9,000,000	100%	9,000,000	100%
10.4	For a period of five years immediately preceding the date of Balance Sheet i.e. 31st March 2026 the company has:				
	(i) Not allotted shares as fully paid up pursuant to contract (s) without payment being received in cash.				
	(ii) Not Allotted equity shares as fully paid up by way of bonus shares.				
	(iii) Not bought back any shares.				
10.5	Shareholding of Promoters				
	Shares held by promoters as on 31.03.2026				% of Change During the year
	Promoter Name		No. of Shares	% of Holding	
	Worth Peripherals Limited (Parent Company)		9,000,000	100.00%	NIL
	Total		9,000,000	100.00%	
	Shares held by promoters as on 31.03.2025				% of Change During the year
	Promoter Name		No. of Shares	% of Holding	
	Worth Peripherals Limited (Parent Company)		9,000,000	100.00%	10.00%
	Total		9,000,000	100.00%	

Textual information (12)

Disclosure of notes on equity share capital explanatory [Text Block]

	Particulars			As at March 31, 2025	As at March 31, 2024
	Note - 10 Equity Share Capital				
(a)	Authorised				
	90,00,000 (previous year 90,00,000 Equity shares) of Rs. 10/- each			9,00,00,000	9,00,00,000
				9,00,00,000	9,00,00,000
(b)	Issued, Subscribed and paid-up				
	90,00,000 (previous year 90,00,000) Equity share of Rs. 10/- each fully paid up			9,00,00,000	9,00,00,000
				9,00,00,000	9,00,00,000

10.1	The reconcililiation of the number of shares and amount outstanding is set out below:				
	Particulars	As at March 31, 2025		As at March 31, 2024	
		No. of Shares	Amount	No of Shares	Amount
	Equity Shares :				
	Equity Shares at the beginning of the year	90,00,000	9,00,00,000	90,00,000	9,00,00,000
	Add: Shares issued during the year	-	-	-	-
	Equity Shares at the end of the year	90,00,000	9,00,00,000	90,00,000	9,00,00,000
10.2	Terms / Rights attached to Equity Shares :				
	The company has one class of equity shares having a par value of Re. 10 per share. Each shareholder is eligible for one vote per share. The dividend proposed by the Board of Directors is subject to the approval of				

	shareholders in the ensuing Annual General Meeting, except in case of interim dividend which is paid as and when declared by the Board of Directors. In the event of liquidation, the equity shareholders will be entitled to					

	receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding.				
10.3	The details of shareholders" holding more than 5% Shares				
	Equity Shares	As at March 31, 2025		As at March 31, 2024	
		No. of Shares	% of holding	No. of Shares	% of holding
	Worth Peripherals Limited (Holding Company)	90,00,000	100%	81,00,000	90%
10.4	For a period of five years immediately preceding the date of Balance Sheet i.e. 31st March 2025 the company has :-				

	(i) Not allotted shares as fully paid up pursuant to contract (s) without payment being received in cash.				
	(ii) Not Allotted equity shares as fully paid up by way of bonus shares.				
	(iii) Not bought back any shares.				
10.5	Shares held by promoters as on 31.03.2025			% of Change During the year	
S.No.	Promoter Name	No. of Shares	% of Holding		
1	Worth Peripherals Limited (Holding Company)	90,00,000	100%	10.00%	
	Total	90,00,000	100%		
	Shares held by promoters as on 31.03.2024			% of Change During the year	

S.No.	Promoter Name	No. of Shares	% of Holding		
1	Amarveer Kaur Chadha	1,80,000	2%	-	
2	Raminder Singh Chadha	2,70,000	3%	-	
3	Ganiv Chadha	3,60,000	4%	-	
4	Mrs. Deveshwari Gussain	90,000	1%	-	
5	Worth Peripherals Limited (Holding Company)	81,00,000	90%	-	
	Total	90,00,000	100%		

[400300] Notes - Borrowings

Classification of borrowings [Table] **..(1)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,350.85	0	2,350.85	0
Nature of security [Abstract]				
Nature of security	Term Loan (Buyer's Credit) (Refer note A below)	na	Term Loan (Buyer's Credit) (Refer note A below)	na
Details of personal security given by promoters, other shareholders or other third parties, though such security does not result in classification of borrowings as secured	Term Loan (Buyer's Credit) (Refer note A below)	na	Term Loan (Buyer's Credit) (Refer note A below)	na

Classification of borrowings [Table] **..(2)**

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

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	5,364.22	0	5,364.22	0

Classification of borrowings [Table] **..(3)**

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

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	1,333.57	1,280.97	1,333.57	1,280.97

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (13) [See below]	Textual information (14) [See below]

Textual information (13)

Disclosure of notes on borrowings explanatory [Text Block]

Note 12 : Borrowings (Current)		
Unsecured, Considered good		
Loan & advances from related parties (Refer note B below)	1,333.57	1,280.97
	1,333.57	1,280.97

Textual information (14)

Disclosure of notes on borrowings explanatory [Text Block]

Note 13- Borrowings-Current		
Unsecured, Considered good		
Loan & advances from related parties	12,80,97,010	-
	12,80,97,010	-

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(1)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other temporary differences [Member]
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	4.45	1.53	1.53	4.45
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-4.45	-1.53	-1.53	-4.45
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	4.45	1.53		4.45
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	-2.92	0		-2.92
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	-2.92	0		-2.92
Total increase (decrease) in deferred tax liability (assets)	-2.92	0		-2.92
Deferred tax liability (assets) at end of period	-4.45	-1.53	-1.53	-4.45
Description of other temporary differences	As per the notes attached	As per the notes attached		As per the notes attached

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(2)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]		Other temporary differences 1 [Member]	
	01/04/2024 to 31/03/2025	31/03/2024	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	1.53	1.53	4.45	1.53
Deferred tax liabilities	0	0	0	0
Net deferred tax liability (assets)	-1.53	-1.53	-4.45	-1.53
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	1.53		4.45	1.53
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0		-2.92	0
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	0		-2.92	0
Total increase (decrease) in deferred tax liability (assets)	0		-2.92	0
Deferred tax liability (assets) at end of period	-1.53	-1.53	-4.45	-1.53
Description of other temporary differences	As per the notes attached		As per the notes attached	As per the notes attached

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] **..(3)**

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

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences 1 [Member]
	31/03/2024
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]	
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]	
Deferred tax assets and liabilities [Abstract]	
Deferred tax assets	1.53
Deferred tax liabilities	0
Net deferred tax liability (assets)	-1.53
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	-1.53

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of income tax [TextBlock]	Textual information (15) [See below]	Textual information (16) [See below]
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	0
Total current tax expense (income) and adjustments for current tax of prior periods	0	0
Total tax expense (income)	0	0
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Accounting profit	-99.34	-43.02
Tax expense (income) at applicable tax rate	0	0
Total tax expense (income)	0	0
Reconciliation of average effective tax rate and applicable tax rate [Abstract]		
Accounting profit	-99.34	-43.02

Textual information (15)

Disclosure of income tax [Text Block]

Note 23 : Tax Expense		(? in Lakhs)
Particulars	2025-26	2025-26
Current tax on profit for the year	-	-
Deferred tax	(2.92)	(1.16)
Income tax for earlier years	-	0.09
Tax expenses for the year charged in Profit & Loss (a)	(2.92)	(1.07)
Deferred tax recognized in Other Comprehensive Income (OCI) (b)	-	-
Total Tax expenses for the year (a+b)	(2.92)	(1.07)
Reconciliation of effective tax rate		
Profit before tax	-	-
Applicable Tax Rate	25.17%	25.17%
Computed tax expense	-	-
Adjustments for taxes for		
- Allowance for expenses/income	-	-
- Disallowance for expenses/income	-	-
Deferred Tax	(2.92)	(1.16)
Income Tax for earlier years	-	0.09
Income tax as per statement of profit and loss	(2.92)	(1.07)
Effective tax rate	0.00%	0.00%

Textual information (16)

Disclosure of income tax [Text Block]

Note 24 : Tax Expenses		
Particulars	As at March 31, 2025	As at March 31, 2024
Current tax on profit for the year	-	1,43,000
Deferred Tax	(1,16,091)	(9,350)
Income Tax for earlier years	9,177	8,761
Tax expenses for the year charged in Profit & Loss (a)	(1,06,914)	1,42,411
Deferred tax recognized in Other Comprehensive Income (OCI) (b)	-	-
Total Tax expenses for the year (a+b)	(1,06,914)	1,42,411

Reconciliation of effective tax rate		
Profit before tax	-	65,080
Applicable Tax Rate	25.17%	25.17%
Computed tax expense	-	16,379
Adjustments for taxes for		
- Allowance for expenses/income	-	(1,20,818)
- Disallowance for expenses/income	-	2,47,957
Deferred Tax	(1,16,091)	(9,350)
Income Tax for earlier years	9,177	8,761
Income tax as per statement of profit and loss	(1,06,914)	1,42,929
Effective Tax Rate	-	219.62%

[611000] Notes - Exploration for and evaluation of mineral resources

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

[611900] Notes - Accounting for government grants and disclosure of government assistance

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No

[401100] Notes - Subclassification and notes on liabilities and assets

Other non-current assets, others [Table] **..(1)**

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

Other non-current assets, others [Axis]	1	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	1,937.09	1,454.52
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Capital Advances Considered good - Unsecured Significant increase in credit risk Less: Provision for expected credit loss	Capital Advances Considered good - Unsecured Significant increase in credit risk Less: Provision for expected credit loss
Other non-current assets, others	1,937.09	1,454.52

Other current assets others [Table] **..(1)**

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

Other current assets others [Axis]	1		2	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	215.32	13.99	0.08	0
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	balance with government authorities	balance with government authorities	Prepaid Expense	Interest Accrued on FDR
Other current assets, others	215.32	13.99	0.08	0

Other current assets others [Table] **..(2)**

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

Other current assets others [Axis]	3		4	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	8.25	8.25	0.15	0.14
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Security Deposit	Security Deposit	Prepaid Rent	Prepaid Rent
Other current assets, others	8.25	8.25	0.15	0.14

Other non-current financial liabilities others [Table] **..(1)**

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

Other non-current financial liabilities others [Axis]	1	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	47.99	47.99
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	Lease liability	Lease liability
Other non-current financial liabilities, others	47.99	47.99

Other non-current financial assets, others [Table] **..(1)**

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

Classification of other non-current financial assets others [Axis]	1		2	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current financial assets notes [Abstract]				
Other non-current financial assets [Abstract]				
Other non-current financial assets, others	20.45	0.04	13.49	13.64
Other non-current financial assets, others [Abstract]				
Other non-current financial assets, others [Line items]				
Description other non-current financial assets, others	security deposits	security deposits	Prepaid Rent	Prepaid Rent
Other non-current financial assets, others	20.45	0.04	13.49	13.64

Other current financial liabilities, others [Table] **..(1)**

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

Other current financial liabilities, others [Axis]	1	2	3	A1
	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current financial liabilities notes [Abstract]				
Other current financial liabilities [Abstract]				
Other current financial liabilities, others	0	1.72	7.28	0
Other current financial liabilities, others [Abstract]				
Other current financial liabilities, others [Line items]				
Description of other current financial liabilities, others	Lease liability	Expense payable	Statutory dues payable	Lease liability
Other current financial liabilities, others	0	1.72	7.28	0

Other current financial liabilities, others [Table] **..(2)**

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

Other current financial liabilities, others [Axis]	A2	A3	A4
	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
Subclassification and notes on liabilities and assets [Abstract]			
Disclosure of other current financial liabilities notes [Abstract]			
Other current financial liabilities [Abstract]			
Other current financial liabilities, others	1.83	10.53	931.89
Other current financial liabilities, others [Abstract]			
Other current financial liabilities, others [Line items]			
Description of other current financial liabilities, others	Expense payable	Statutory dues payable	Payables for Capital goods
Other current financial liabilities, others	1.83	10.53	931.89

Classification of inventories [Table] **..(1)**

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

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2026	31/03/2025
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on other non-current financial assets [TextBlock]	Textual information (17) [See below]	
Total other non-current financial assets	33.94	13.68
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (18) [See below]	Textual information (19) [See below]
Advances, non-current	0	0
Total other non-current assets	1,937.09	1,454.52
Description of inventory cost formulas	0	0
Description of circumstances leading to reversals of inventory write-down	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (20) [See below]	Textual information (21) [See below]
Fixed deposits with banks	0	0
Other deposits with banks	0	0.6
Other balances with banks	34.92	95.87
Total balance with banks	34.92	96.47
Cash on hand	0.37	0
Total cash and cash equivalents	35.29	96.47
Total cash and bank balances	35.29	96.47
Nature of other cash and cash equivalents	0	0
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Repatriation restrictions if any in respect of cash and bank balances	0	0
Bank deposits with more than 12 months maturity	0	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (22) [See below]	Textual information (23) [See below]
Total other current assets	223.8	22.38
Disclosure of notes on other non-current financial liabilities explanatory [TextBlock]	Textual information (24) [See below]	Textual information (25) [See below]
Total other non-current financial liabilities	47.99	47.99
Nature of other provisions	0	0
Disclosure of notes on other non-current liabilities explanatory [TextBlock]		
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Derivative liabilities	0	0
Total other current financial liabilities	944.25	9
Disclosure of other current liabilities notes explanatory [TextBlock]		
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	0
Total other current liabilities	0	0
Description of whether company have sufficient authorised capital to cover proposed share capital amount resulting from allotment	0	0

Textual information (17)

Disclosure of notes on other non-current financial assets [Text Block]

Note-3 Other Financial Assets		
Security Deposits	20.45	0.04
Prepaid Rent	13.49	13.64
	33.94	13.68

Textual information (18)

Disclosure of notes on other non-current assets explanatory [Text Block]

Note -5 Other Non-Current Assets		
Capital Advances		
Considered good - Unsecured	1,721.36	1,155.82
Significant increase in credit risk	331.89	331.89
Less: Provision for expected credit loss	(116.16)	(33.19)
	215.73	298.70
	1,937.09	1,454.52

Textual information (19)

Disclosure of notes on other non-current assets explanatory [Text Block]

Note -5 Other Non-Current Assets		
Capital Advances	14,87,70,571	3,34,24,766
Less: Provision for expected credit loss	(33,18,877)	-
	14,54,51,694	3,34,24,766

Textual information (20)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note - 6 Cash and Cash Equivalents		
Balances with Banks		
Current Accounts	34.92	95.87
Deposit Accounts	-	0.60
Cash on hand	0.37	-
	35.29	96.47

Textual information (21)

Disclosure of notes on cash and bank balances explanatory [Text Block]

Note - 6 Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	95,86,287	4,77,428
In Deposit Accounts	60,408	57,094
Cash on hand	-	-
	96,46,695	5,34,522

Textual information (22)

Disclosure of notes on other current assets explanatory [Text Block]

Note - 7 Other Current Assets		
Balance with Government Authorities	215.32	13.99
Interest Accrued on FDR	-	0.00
Security Deposit	8.25	8.25
Prepaid Rent	0.15	0.14
Prepaid Expense	0.08	-
	223.80	22.38

Textual information (23)

Disclosure of notes on other current assets explanatory [Text Block]

Note - 9 Other Current Assets		
Balance with Government Authorities	13,98,527	5,72,613
Interest Accrued on FDR	138	18,579
Security Deposit	8,25,000	-
Prepaid Rent	14,510	-
	22,38,175	5,91,192

Textual information (24)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

Note 10 : Lease Liabilities (Non Current)		
Lease Liability	47.99	47.99
	47.99	47.99

Textual information (25)

Disclosure of notes on other non-current financial liabilities explanatory [Text Block]

Note 12 - Lease Liabilities - Non Current		
Lease Liability	47,99,321	47,99,383
	47,99,321	47,99,383

[401200] Notes - Additional disclosures on balance sheet

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (26) [See below]	Textual information (27) [See below]
Description of estimates and critical accounting estimates explanatory [TextBlock]	Textual information (28) [See below]	Textual information (29) [See below]
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Other money for which company is contingently liable	0	0
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
Details of share capital held by foreign companies [Abstract]		
Percentage of share capital held by foreign company	0.00%	0.00%
Value of share capital held by foreign company	0	0
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Disclosure of equity share warrants [Abstract]		
Changes in equity share warrants during period [Abstract]		
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Breakup of equity share warrants [Abstract]		
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Details regarding cost audit [Abstract]		

Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Net worth of company	742.94	859.79
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	10,572.04	1,540.19
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

Textual information (26)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note-4 Deferred Tax Assets		
Deferred tax Liabilities		
On Property Plant & Equipment	(0.47)	-
Deferred tax assets		
On ROU Asset & Lease Liability	0.62	0.49
On Accumulated Loss	4.30	1.04
	4.92	1.53
	4.45	1.53

Textual information (27)

Disclosure of additional balance sheet notes explanatory [Text Block]

Note-4 Deferred Tax Assets		
Deferred tax Liabilities	-	-
Deferred tax assets		
On ROU Asset & Lease Liability	49,232	36,923
On Anticipated Loss	1,04,034	-
	1,53,266	36,923
	1,53,266	36,923

COMPUTATION OF DEFFERED TAX ASSET/ (LIABILITY)						
Particular	Amount	Tax rate	Tax Amount	Amount	Tax rate	Tax Amount
Lease Payment Difference	1,46,696	25.17%	36,923	1,95,615	25.17%	49,232
Anticipated Loss	-	25.17%	-	4,13,357	25.17%	1,04,034
Total			36,923			1,53,266
				Deferred Tax Asset / (liability)		1,16,343

Current Tax Provision		
	Profit/ (Loss) before tax	(43,02,963)
Add:	Interest Expense	232
Add:	Provision for Loss on Capital advance	33,18,877
Add:	Interest on Lease Liability	4,79,944
Add:	SD Amotisation	58,040
Add:	Depreciation & Amortisation Co, Act 2013	5,13,491
Less:	Lease Rent paid	4,80,000
Less:	Interest income on SD	978
	Anticipated Loss	(4,13,357)

Note 21 : Disclosure required u/s 22 of Micro, Small & Medium Enterprises Development Act, 2006		
The company has no dealing with parties or companies covered under MSMED Act, 2006 hence no disclosure u/s 22 of MSMED Act 2006 is required.		

Note 27	Financial Instruments - Fair Values and Risk Management				
	Financial risk management				
	The Company has exposure to the following risks arising from financial instruments:				
	(i) Market risk				

	(a) Currency risk;				
	(b) Interest rate risk;				
	(c) Commodity risk;				
	(ii) Credit risk ; and				
	(iii) Liquidity risk ;				
	Risk management framework				
	The Company's activities expose it to a variety of financial risks, including market risk, credit risk and liquidity risk. The Company's primary risk management focus is to minimize potential adverse effects of risks on its financial performance. The Company's risk management assessment policies and processes are established to identify and analyses the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. These policies and processes are reviewed by management regularly to reflect changes in market conditions and the Company's activities. The Board of Directors and the Audit Committee are responsible for overseeing these policies and processes.				
(i)	Market risk				

	Market risk is the risk of changes the market prices on account of foreign exchange rates, interest rates and Commodity prices, which shall affect the Company"s income or the value of its holdings of its financial instruments . The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimising the returns.				
i(a)	Currency risk				
	The fluctuation in foreign currency exchange rates may have impact on the profit and loss account, where any transaction has more than one currency or where assets/liabilities are denominated in a currency other than the functional currency of the entity. Considering the countries and economic environment in which the Company operates, its operations are subject to risks arising from fluctuations in exchangrates in those countries. The risks primarily relate to fluctuations in U.S. dollar and Euro, against the respective functional currrencies. The Company, as per its risk management policy, uses foreign exchange and other derivative instruments primarily to hedge foreign exchange and interest rate exposure. The Company does not use derivative financial instruments for trading or speculative purposes.				
	Exposure to currency risk				
	The company has no exposure to foreign currency hence currency risk is nil.				

i(b)	Interest Rate Risk				
	Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The company"s exposure to the risk of changes in market interest rates relates primarily to the borrowing from bank and financial institution. Currently Company is not using any mitigating factor to cover interest rate risk.				
	Interest rate risk exposure -variable rate				
	Particulars	As at March 31, 2025	As at March 31, 2024		
	Borrowings from banks	-	-		
		-	-		
	Interest rate sensitivity				

A reasonably possible change of 1% in interest rates at the reporting date would have increased /(decreased) equity and profit or loss by amounts shown below. This analysis assumes that all other variables, in particular, foreign currency exchange rates, remain constant. This calculation also assumes that the change occurs at the balance sheet date and has been

	calculated based on risk exposures outstanding as at that date. The period end balances are not necessarily representative of the average debt outstanding during the period.				
	Particulars	Impact on Profit/(loss) before tax			
	1% Increase	1% Decrease			
	31st March, 2025				
	On account of Variable Rate Borrowings from Banks	-	-		

Sensitivity

		-	-		
	31st March, 2024				
	On account of Variable Rate Borrowings from Banks	-	-		
	Sensitivity	-	-		
	Credit Risk				
	Company has not commenced commercial operation and hence no customer and no credit risk.				

Liquidity risk

"Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation.

The Company has obtained fund based lines from various banks. The Company also constantly monitors various funding options available in the debt and capital markets with a view to maintaining financial flexibility."

Exposure to liquidity risk

"The table below analyses the Company"s financial liabilities into relevant maturities groupings based on their contractual maturities for:

* all non derivative financial liabilities"

		As at March 31, 2025	Carrying amount	Contractual cash flows				
		Total	Total	1 year or less	1-2 years	2-5 years	More than 5 years	
		Non-derivative financial liabilities						
		Borrowings	12,80,97,010	12,80,97,010	12,80,97,010	-	-	-
		Lease liabilities	47,99,383	47,99,383	62	68	247	47,99,006
		Other financial liabilities	9,00,362	9,00,362	9,00,362	-	-	-
			13,37,96,755	13,37,96,755	12,89,97,434	68	247	47,99,006

		As at March 31, 2024	Carrying amount	Contractual cash flows				
		Total	Total	1 year or less	1-2 years	2-5 years	More than 5 years	
		Non-derivative financial liabilities						
		Borrowings	-	-	-	-	-	-
		Lease liabilities	47,99,439	47,99,440	56	62	225	47,99,097
		Other financial liabilities	7,500	7,500	7,500	-	-	-

			48,06,939	48,06,940	7,556	62	225	47,99,097

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market

confidence and to sustain future development of the business. Management monitors the return on capital

as well as the level of dividends to ordinary shareholders.

The Company monitors capital using a ratio of 'adjusted net debt' to 'adjusted equity'. For this purpose, adjusted

net debt is defined as total liabilities, comprising

interest-bearing loans and borrowings and obligations under

finance leases, less cash and cash equivalents. Equity comprises of Equity share capital and other equity.

The Company's policy is to keep the ratio at optimum level.

The Company's adjusted net debt to equity ratio was as follows.

Particulars	As at March 31, 2025	As at March 31, 2024
Gross Debt	13,28,96,393	47,99,439
Less : Cash and cash equivalent	(96,46,695)	(5,34,522)
Adjusted net debt	12,32,49,698	42,64,917
Total equity	8,59,79,994	9,01,75,043

		Adjusted net debt to adjusted equity ratio					1.43	0.05

Note 29	Pursuant to disclosure pertaining to Section 186(4) of The Companies Act, 2013						
	There are no such transactions reportable during the year & outstanding at the year end.						
Note 30	Additional Regulatory Information						
i.	The company has not granted Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: (a) repayable on demand or (b) without specifying any terms or period of repayment.						

ii.	The company neither have any Benami property nor any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.					
iii.	The company is not declared wilful defaulter by any bank or financial Institution or other lender.					
iv.	The company does not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.					
v.	The company has not made any investments till 31st March, 2025 in subsidiary company hence compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.					
vi.	(A) The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) 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;					
	(B) 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.					
vii.	The Company does not have any 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).					
viii.	The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.					
ix.	The company has not availed/sanctioned any working capital limits from banks on the basis of security of current assets.					

Note 31	Previous year"s figures are regrouped or re-classified wherever considered necessary to make them comparable with current year"s figures.					

Textual information (28)

Description of estimates and critical accounting estimates explanatory [Text Block]

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

• Allowance for bad and doubtful trade receivable.

• Recognition and measurement of provision and contingencies.

• Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

• Recognition of deferred tax.

• Income Taxes.

• Measurement of defined benefit obligation.

• Impairment of Non-financial assets and financial assets.

• Fair value of financial instruments.

Textual information (29)

Description of estimates and critical accounting estimates explanatory [Text Block]

The preparation of financial statements in accordance with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

Significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have significant effect on amount recognized in the financial statements are:

• Allowance for bad and doubtful trade receivable.

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• Depreciation/ Amortisation and useful lives of Property, plant and equipment / Intangible Assets.

• Recognition of deferred tax.

• Income Taxes.

• Measurement of defined benefit obligation.

• Impairment of Non-financial assets and financial assets.

• Fair value of financial instruments.

[612400] Notes - Service concession arrangements

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangments	No	No

[612000] Notes - Construction contracts

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

[612600] Notes - Employee benefits

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of employee benefits [TextBlock]	/ > As per attached Accounting Policies	/ > As per attached Accounting Policies
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

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

Key managerial personnels and directors [Axis]	K1	K2	K3
	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026	01/04/2025 to 31/03/2026
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	RAMINDER SINGH CHADHA	AMARVEER KAUR CHADHA	JAYVIR CHADHA
Director identification number of key managerial personnel or director	00405932	00405962	02397468
Permanent account number of key managerial personnel or director	ACPPC3796A	ABNPC7798K	AIEPC5910D
Date of birth of key managerial personnel or director	05/08/1963	07/02/1965	11/12/1989
Designation of key managerial personnel or director	Director	Director	Director
Shares held by key managerial personnel or director	(A) [shares] 1	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

Footnotes

(A) held in capacity of Nominee of Worth Peripherals Limited.

[612200] Notes - Leases

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

[612300] Notes - Transactions involving legal form of lease

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

[612900] Notes - Insurance contracts

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

[613100] Notes - Effects of changes in foreign exchange rates

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of effect of changes in foreign exchange rates [TextBlock]		
Whether there is any change in functional currency during the year	No	No
Description of presentation currency	INR	

[500100] Notes - Subclassification and notes on income and expenses

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	0
Disclosure of revenue from operations for finance company [Abstract]		
Revenue from other financial services	0	0
Total revenue from operations finance company	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on non-current investments [Abstract]		
Interest on other non-current investments	0.01	1.63
Total interest income on non-current investments	0.01	1.63
Total interest income	0.01	1.63
Dividend income [Abstract]		
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Total other income	0.01	1.63
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (30) [See below]	Textual information (31) [See below]
Interest expense [Abstract]		
Other interest charges	(A) 4.94	(B) 5.38
Total interest expense	4.94	5.38
Other borrowing costs	0.01	0.01
Total finance costs	4.95	5.39
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (32) [See below]	Textual information (33) [See below]
Salaries and wages	0.77	0.25
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Other benefits to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0.77	0.25
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (34) [See below]	Textual information (35) [See below]
Depreciation expense	7.22	5.13
Total depreciation, depletion and amortisation expense	7.22	5.13
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (36) [See below]	Textual information (37) [See below]
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0

Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Legal professional charges	0	0.42
Directors sitting fees	0	0
Net provisions charged [Abstract]		
Other provisions created	82.97	33.19
Total net provisions charged	82.97	33.19
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	0.78	0.25
Total payments to auditor	0.78	0.25
CSR expenditure	0	0
Miscellaneous expenses	2.66	0.02
Total other expenses	86.41	33.88
Current tax [Abstract]		
Current tax pertaining to previous years	0	0.09
Current tax pertaining to current year	0	0
MAT credit recognised during year	0	0
Total current tax	0	0.09

Footnotes

(A) Interest expenses: 0.15 Interest expenses on Lease Liability: 4.80

(B) Interest expenses: 58040 Interest expenses on Lease Liability: 479944

Textual information (30)

Disclosure of notes on finance cost explanatory [Text Block]

Note 17 : Finance Costs		
Interest Expense	0.15	0.58
Interest Expense on Lease Liability (Refer note 25)	4.80	4.80
Other borrowing cost	-	0.01
	4.95	5.39

Textual information (31)

Disclosure of notes on finance cost explanatory [Text Block]

Note -19 Finance Cost		
Interest Expense	58,040	-
Interest Expense on Lease Liability	4,79,944	4,79,949
Other borrowing cost	1,232	-
	5,39,216	4,79,949

Textual information (32)

Disclosure of notes on employee benefit expense explanatory [Text Block]

Note 16 : Employee Benefit Expense		
Salary, Wages & Other benefits	0.60	0.25
Staff welfare expenses	0.17	-
	0.77	0.25

Textual information (33)

Disclosure of notes on employee benefit expense explanatory [Text Block]

Note -18 Employee Benefit Expense		
Salary, Wages & Other benefits	25,000	-
	25,000	-

Textual information (34)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

A. Tangible Assets					(? in Lakhs)
Particulars	Land - Lease hold	ROU Asset-Leasehold Land	Electric Installation	Computer	Total
a. Gross carrying amount					
As at 1st April, 2024	455.15	48.00	-	-	503.15
Additions	-	-	16.68	-	16.68
Disposals/Adjustments	-	-	-	-	-
As at 31st March, 2025	455.15	48.00	16.68	-	519.83
Additions	-	-	-	2.23	2.23
Disposals/Adjustments	-	-	-	-	-
As at 31st March, 2026	455.15	48.00	16.68	2.23	522.06
b. Accumulated depreciation and impairment					
As at 1st April, 2024	9.21	1.47	-	-	10.68
Depreciation for the previous year	4.64	0.49	-	-	5.13
Disposals/Adjustments	-	-	-	-	-
As at 31st March, 2025	13.85	1.96	-	-	15.81
Depreciation for the year	4.65	0.49	1.58	0.17	6.89
Disposals/Adjustments	-	-	-	-	-
As at 31st March, 2026	18.50	2.45	1.58	0.17	22.70
c. Net Carrying Amount					
As at 31st March, 2025	441.30	46.04	16.68	-	504.02
As at 31st March, 2026	436.65	45.55	15.10	2.06	499.36

B. Intangible Assets		(? in Lakhs)			
Particulars	ERP software	Total			
a. Gross carrying amount					
As at 1st April, 2024	-	-			
Additions	3.00	3.00			
Disposals/Adjustments	-	-			
As at 31st March, 2025	3.00	3.00			
Additions	2.00	2.00			
Disposals/Adjustments	-	-			
As at 31st March, 2026	5.00	5.00			
b. Accumulated depreciation and impairment					
As at 1st April, 2024	-	-			
Depreciation for the previous year	-	-			
Disposals/Adjustments	-	-			
As at 31st March, 2025	-	-			
Depreciation for the year	0.33	0.33			
Disposals/Adjustments	-	-			
As at 31st March, 2026	0.33	0.33			
c. Net Carrying Amount					
As at 31st March, 2025	3.00	3.00			
As at 31st March, 2026	4.67	4.67			
Worth Wellness Private Limited					
Notes forming part of financial statements					
Note 2: Capital Work-in-Progress					
		(? in Lakhs)			
Particulars		Total			
As at 1st April, 2024	60.98	60.98			
Additions	41.18	41.18			
Deduction/Adjustments	-	-			
As at 31st March, 2025	102.16	102.16			
Additions	7,963.49	7,963.49			
Deduction/Adjustments (Refer note 24)	(20.43)	(20.43)			
As at 31st March, 2026	8,045.22	8,045.22			

Capital Work-in-Progress (CWIP) ageing schedule					
					(? in Lakhs)
CWIP	Amount in CWIP for a period of				Total
Less than 1 year	1-2 years	2-3 years	More than 3 years		
As at 31st March, 2025					
Project temporarily on hold	-	9.87	-	51.11	60.98
Project in Progress	41.18	-	-	-	41.18
					102.16
As at 31st March, 2026					
Project temporarily on hold	-	-	-	-	-
Project in Progress	7,963.49	51.05	-	30.68	8,045.22
					8,045.22

Textual information (35)

Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]

A. Tangible Assets		
Particulars	Land - Lease hold	ROU Asset-Leasehold Land
a. Gross carrying amount		
As at 1st April, 2023	4,55,15,300	47,99,669
Additions	-	-
Disposals/Adjustments	-	-
As at 31st March, 2024	4,55,15,300	47,99,669
Additions	-	-
Disposals/Adjustments	-	-
As at 31st March, 2025	4,55,15,300	47,99,669

b. Accumulated depreciation and impairment		
As at 1st April, 2023	4,57,219	1,06,183
Depreciation for the previous year	4,64,516	40,743
Disposals/Adjustments	-	-
As at 31st March, 2024	9,21,735	1,46,926
Depreciation for the year	4,64,516	48,975
Disposals/Adjustments	-	-
As at 31st March, 2025	13,86,251	1,95,901
c. Net Carrying Amount		
As at 31st March, 2024	4,45,93,565	46,52,743

As at 31st March, 2025	4,41,29,049	46,03,768

A. Tangible Assets		
Particulars	Electric Installation	Total
a. Gross carrying amount		
As at 1st April, 2023	-	5,03,14,969
Additions	-	-
Disposals/Adjustments	-	-
As at 31st March, 2024	-	5,03,14,969
Additions	16,68,155	16,68,155
Disposals/Adjustments	-	-

As at 31st March, 2025	16,68,155	5,19,83,124
b. Accumulated depreciation and impairment		
As at 1st April, 2023	-	5,63,402
Depreciation for the previous year	-	5,05,259
Disposals/Adjustments	-	-
As at 31st March, 2024	-	10,68,661
Depreciation for the year	-	5,13,491
Disposals/Adjustments	-	-
As at 31st March, 2025	-	15,82,152
c. Net Carrying Amount		

As at 31st March, 2024	-	4,92,46,308
As at 31st March, 2025	16,68,155	5,04,00,972

B. Intangible Assets		
Particulars	Computer software	Total
a. Gross carrying amount		
As at 1st April, 2023	-	-
Additions	-	-
Disposals/Adjustments	-	-
As at 31st March, 2024	-	-
Additions	3,00,000	3,00,000

Disposals/Adjustments	-	-
As at 31st March, 2025	3,00,000	3,00,000
b. Accumulated depreciation and impairment		
As at 1st April, 2023	-	-
Depreciation for the previous year	-	-
Disposals/Adjustments	-	-
As at 31st March, 2024	-	-
Depreciation for the year	-	-
Disposals/Adjustments	-	-
As at 31st March, 2025	-	-

c. Net Carrying Amount		
As at March 31st, 2024	-	-
As at March 31st, 2025	3,00,000	3,00,000

Textual information (36)

Disclosure of notes on other expenses explanatory [Text Block]

Note 18 : Other Expenses		
Legal and Professional expense	-	0.42
Payment's to auditors (Refer note 21)	0.78	0.25
Provision for expected credit loss	82.97	33.19
Communication expense	0.22	-
Miscellaneous expenses	2.44	0.02
	86.41	33.88

Textual information (37)

Disclosure of notes on other expenses explanatory [Text Block]

Note - 20 Other Expenses		
Legal and Professional	41,500	31,600
Payments to auditors	25,000	7,500
Provision for expected credit loss	33,18,877	-
Miscellaneous expenses	2,400	17,405
	33,87,777	56,505

[613200] Notes - Cash flow statement

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	31/03/2024
Disclosure of cash flow statement [TextBlock]	Textual information (38) [See below]	Textual information (39) [See below]	
Cash and cash equivalents cash flow statement	35.29	96.47	5.35
Cash and cash equivalents	35.29	96.47	
Income taxes paid (refund), classified as operating activities	0	1.52	
Total income taxes paid (refund)	0	1.52	

Textual information (38)

Disclosure of cash flow statement [Text Block]

	Particulars	For the period ended on 31.03.2026	For the period ended on 31.03.2025
A.	Cash flow from Operating activities		
	a. Net Profit/ (Loss) before Tax	(119.78)	(43.02)
	Adjustments for :		
	Finance costs	4.95	5.39
	Depreciation and amortisation expenses	7.22	5.13
	Interest received	-	(1.63)
	b. Operating profit/(loss) before working capital changes	(107.61)	(34.13)
	Adjustment for :		
	Trade and other receivables	(221.68)	(15.75)
	Trade and other payables	935.25	8.93
	c. Cash generated from Operations	605.96	(40.95)
	Direct taxes paid	-	(1.52)
	Net Cash Flow from Operating activities	605.96	(42.47)
B.	Cash flow from Investing activities		
	Purchase of PPE, Capital work in progress (Including capital Advances)	(8,429.86)	(1,179.13)
	Acquisition of leasehold land	-	-
	Addition in leasehold Land	-	-
	Loan to holding company	-	-
	Proceeds from repayment of loan by holding co.	-	-
	Interest received	-	1.63
	Investment in fixed deposit with bank	-	35.52
	Net Cash Flow from Investing activities	(8,429.86)	(1,141.98)
C.	Cash flow from Financing activities		
	Proceeds from Borrowings	10,345.29	1,280.97
	Repayment of Borrowings	(2,577.61)	-
	Repayment of Lease liability	(4.80)	(4.80)
	Finance costs	(0.16)	(0.60)
	Net Cash flow from Financing activities	7,762.72	1,275.57
D.	Net Increase / (Decrease) in Cash and Cash Equivalent	(61.18)	91.12

	Cash and cash equivalent at the beginning of the year	96.47	5.35
	Cash and cash equivalent at the end of the year	35.29	96.47
	Cash and Cash Equivalent Comprises :		
	Balances with Banks	34.92	96.47
	Cash on hand	0.37	-
		35.29	96.47

Textual information (39)

Disclosure of cash flow statement [Text Block]

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31st, 2025			
			(Amount in Rs.)
	Particulars	For the year 2024-25	For the year 2023-24
A.	Cash flow from Operating activities		
	a. Net Profit/ (Loss) before Tax	(43,02,963)	65,564
	Adjustments for :		
	Finance Cost	5,39,216	4,79,949
	Depreciation and amortisation expenses	5,13,491	5,05,259
	Interest Received	(1,62,521)	(11,07,276)

	b. Operating profit/(loss) before working capital changes	(34,12,777)	(56,505)
	Adjustment for :		
	Trade and Other receivables	(15,75,410)	(2,24,314)
	Trade and other payables	8,92,862	(7,500)
	c. Cash generated from Operations	(40,95,325)	(2,88,318)
	Direct Taxes Paid	(1,52,177)	(81,540)
	Net Cash Flow from Operating activities	(42,47,502)	(3,69,858)
B.	Cash flow from Investing activities		
	Purchase of PPE, Capital work in progress (Including capital Advances)	(11,79,12,894)	(5,23,811)

	Acquisition of Leasehold land	-	-
	Addition in Leasehold Land	-	-
	Loan to holding company	-	-
	Proceeds from repayment of loan by holding co.	-	-
	Interest Received	1,62,521	11,07,276
	Investment in Fixed Deposit with Bank	35,52,311	1,74,44,715
	Net Cash Flow from Investing activities	(11,41,98,062)	1,80,28,181
C.	Cash flow from Financing activities		
	Proceeds from Borrowings	12,80,97,010	-

	Repayment of Borrowings	-	(1,67,50,000)
	Repayment of Lease liability	(4,80,000)	(4,80,000)
	Finance Cost	(59,272)	(90)
	Net Cash flow from Financing activities	12,75,57,738	(1,72,30,090)
D.	Net Increase / (Decrease) in Cash and Cash Equivalent	91,12,174	4,28,232
	Cash and Cash Equivalent at the beginning of the year	5,34,522	1,06,289
	Cash and Cash Equivalent at the end of the year	96,46,695	5,34,522

	Cash and Cash Equivalent Comprises :		
	Balances with Banks	96,46,695	5,34,522
	Cash on hand	-	-

[500200] Notes - Additional information statement of profit and loss

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Additional information on profit and loss account explanatory [TextBlock]	Textual information (40) [See below]	Textual information (41) [See below]
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Exceptional items before tax	-20.44	0
Total exceptional items	-20.44	0
Details of nature of exceptional items	As per the notes	NA
Domestic sale manufactured goods	0	0
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	0	0
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	0	0
Domestic revenue services	0	0
Export revenue services	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	183.49	2.64
Bad debts of related parties	0	0

Textual information (40)

Additional information on profit and loss account explanatory [Text Block]

	Particulars		Note	For the period ended on 31.03.2026	For the period ended on 31.03.2025
I	Revenue				
		Revenue from Operations	-	-	-
		Other Income	15	0.01	1.63
	Total Income (I)			0.01	1.63
II	Expenses				
		Cost of materials consumed	-	-	-
		Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-
		Employee benefit expense	16	0.77	0.25
		Finance costs	17	4.95	5.39
		Depreciation and amortisation expenses	1	7.22	5.13
		Other expenses	18	86.41	33.88
	Total Expenses (II)			99.35	44.65
III	Profit/(loss) before exceptional items and tax (I-II)			(99.34)	(43.02)
IV	Exceptional Items		24	(20.44)	-
V	Profit/(loss) before tax (III-IV)			(119.78)	(43.02)
VI	Tax expense				
		(a) Current Tax	23	-	-
		(b) Deferred Tax	23	(2.92)	(1.16)
		(c) Income tax for earlier year	23	-	0.09
	Total tax expense (VI)			(2.92)	(1.07)

VII	Profit/(loss) after tax (V-VI)			(116.86)	(41.95)
VIII	Other Comprehensive Income/(loss)				
	(i)	Items that will not be reclassified to statement of profit or loss		-	-
	(ii)	Items that will be reclassified to statement of profit or loss		-	-
	Total other comprehensive income/(loss) (VIII)				
				-	-
	Total comprehensive income/(loss) (VII+VIII)			(116.86)	(41.95)
	Earnings per equity share of face value of ? 10/- each				
	Basic and Diluted earnings per share				
	a	Basic (in ?)	22	(1.30)	(0.47)
	b	Diluted (in ?)	22	(1.30)	(0.47)
	The accompanying notes to accounts forming an integral part to the financial statement		1-32		
	General information and significant accounting policies		A-B		

Textual information (41)

Additional information on profit and loss account explanatory [Text Block]

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31st, 2025					
					(Amount in Rs.)
Particulars			Note No.	For the year 2024-25	For the year 2023-24
I	Revenue from contracts with customers				
		Revenue from Operations	-	-	-
		Other Income	17	1,62,521	11,07,276
	Total Income (I)			1,62,521	11,07,276

II	Expenses				
		Cost of materials consumed	-	-	-
		Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-
		Employee benefit expense	18	25,000	-
		Finance cost	19	5,39,216	4,79,949
		Depreciation and amortisation expense	1	5,13,491	5,05,259
		Other expenses	20	33,87,777	56,505
	Total Expenses (II)			44,65,484	10,41,713
III	Profit/(loss) before tax (I-II)			(43,02,963)	65,564

IV	Tax expense				
		(a) Current Tax		-	1,43,000
		(b) Deferred Tax		(1,16,343)	(9,350)
		(c) Income tax for earlier year		9,177	8,761
	Total tax expense (IV)			(1,07,166)	1,42,411
V	Profit/(loss) after tax (III-IV)			(41,95,797)	(76,847)
VI	Other Comprehensive Income/(loss)				

	(i)	Items that will not be reclassified to statement of profit or loss		-	-
	(ii)	Items that will be reclassified to statement of profit or loss		-	-
	Total other comprehensive income/(loss) (VI)				
				-	-
VII	Total comprehensive income/(loss) (V-VI)			(41,95,797)	(76,847)
	Earnings per equity share of face value of Rs. 10/- each				
	Basic and Diluted earnings per share				
	a	Basic (in Rs.)		(0.47)	(0.01)

	b	Diluted (in Rs.)		(0.47)	(0.01)
		The accompanying notes to accounts forming an integral part to the financial statement	1 to 34		
		General information and significant accounting policies	A-B		

[611200] Notes - Fair value measurement

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of fair value measurement [TextBlock]	Textual information (42) [See below]	Textual information (43) [See below]
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

Textual information (42)

Disclosure of fair value measurement [Text Block]

Note 27	Financial Instruments by category and fair value hierarchy								
	A. Accounting classification and fair values								
	The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities if the carrying amount is a reasonable approximation of fair value. A substantial portion of the Company's long-term debt has been contracted at floating rates of interest, which are reset at short intervals. Accordingly, the carrying value of such long-term debt approximates fair value.								
								(? in lakhs)	
		Carrying amount				Fair value			

	31st March, 2026	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	35.29	35.29	-	-	-	-
	(ii) Others	-	-	33.94	33.94	-	-	-	-
		-	-	69.23	69.23	-	-	-	-
	Financial liabilities								
	(i) Borrowings	-	-	9,048.64	9,048.64	-	-	-	-
	(ii) Lease liability	-	-	47.99	47.99	-	-	-	-
	(iii) Other financial liability	-	-	944.25	944.25	-	-	-	-
		-	-	10,040.88	10,040.88	-	-	-	-
								(? in lakhs)	
		Carrying amount				Fair value			
	31st March, 2025	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	96.47	96.47	-	-	-	-
	(ii) Others	-	-	13.68	13.68	-	-	-	-
		-	-	110.15	110.15	-	-	-	-
					-				
	Financial liabilities								
	(i) Borrowings	-	-	1,280.97	1,280.97	-	-	-	-
	(ii) Lease liability	-	-	47.99	47.99	-	-	-	-
	(iii) Other financial	-		9.00					

	liability		-		9.00	-	-	-	-
		-	-	1,337.96	1,337.96	-	-	-	-
	B. Measurement of fair values								
	Valuation techniques and significant unobservable inputs								
	Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:								
	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.								
	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).								
	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).								

Textual information (43)

Disclosure of fair value measurement [Text Block]

Note 26	Financial Instruments by category and fair value hierarchy								
	A. Accounting classification and fair values								
	The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities if the carrying amount is a reasonable approximation of fair value. A substantial portion of the Company's long-term debt has been contracted at floating rates of interest, which are reset at short intervals. Accordingly, the carrying value of such long-term debt approximates fair value.								
		Carrying amount				Fair value			

	31st March, 2025	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	96,46,695	96,46,695	-	-	-	-
	(ii) Others	-	-	15,68,428	15,68,428	-	-	-	-
		-	-	1,12,15,123	1,12,15,123	-	-	-	-
	Financial liabilities								
	(i) Borrowings	-	-	12,80,97,010	12,80,97,010	-	-	-	-
	(ii) Lease liability	-	-	47,99,383	47,99,383	-	-	-	-

	(iii) Other Financial liability	-	-	9,00,362	9,00,362	-	-	-	-
		-	-	13,37,96,755	13,37,96,755	-	-	-	-
		Carrying amount				Fair value			
	31st March, 2024	FVTPL	FVTOCI	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
	Financial assets								
	(i) Cash and cash equivalents	-	-	5,34,522	5,34,522	-	-	-	-
	(ii) Others	-	-	51,92,311	51,92,311	-	-	-	-
		-	-	57,26,833	57,26,833	-	-	-	-

	Financial liabilities								
	(i) Lease liability	-	-	47,99,439	47,99,439	-	-	-	-
	(ii) Other Financial liability	-	-	7,500	7,500	-	-	-	-
		-	-	48,06,939	48,06,939	-	-	-	-
	B. Measurement of fair values								
	Valuation techniques and significant unobservable inputs								
	Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:								

	Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.								
	Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).								
	Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).								

[613300] Notes - Operating segments

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

[610700] Notes - Business combinations

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]		
Whether there are any contingent liabilities in business combination	No	No

[611500] Notes - Interests in other entities

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

[610800] Notes - Related party

Disclosure of transactions between related parties [Table] **..(1)**

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

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
Related party [Axis]	1		3	
	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	WORTH PERIPHERALS LIMITED	WORTH PERIPHERALS LIMITED	VERSATILE TRANSLINK PRIVATE LIMITED	VERSATILE TRANSLINK PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAACW5354L	AAACW5354L	AAACV5577A	AAACV5577A
CIN of related party	L67120MP1996PLC010808	L67120MP1996PLC010808	U63090MP1990PTC005931	U63090MP1990PTC005931
Description of nature of transactions with related party	Borrowings and Interest	Borrowings and Interest	Borrowings	Borrowings
Description of nature of related party relationship	Ultimate Holding company	Ultimate Holding company	Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place	Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place
Related party transactions [Abstract]				
Other related party transactions expense	(A) 8,046.91	(B) 132.25	0	0
Other related party transactions income	(C) 7,864.22	(D) 129.61	(E) 130.21	(F) 1,279.37
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0

Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Footnotes

(A) Interest paid and Borrowings repaid

(B) Interest paid : 264000 Borrowings repaid : 12960788

(C) Borrowing received

(D) Borrowing received

(E) Borrowing received

(F) Borrowing received

Disclosure of transactions between related parties [Table] **..(2)**

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

Categories of related parties [Axis]	**Key management personnel of entity or parent [Member]**	
Related party [Axis]	**2**	
	01/04/2025 to 31/03/2026	**01/04/2024 to 31/03/2025**
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	Raminder Singh Chadha	Raminder Singh Chadha
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	ACPPC3796A	ACPPC3796A
Description of nature of transactions with related party	Rent paid,Borrowings received	NA
Description of nature of related party relationship	Key Managerial Personnel	Key Managerial Personnel
Related party transactions [Abstract]		
Other related party transactions expense	0.8	0
Other related party transactions income	(A) 1.6	0
Other related party transactions contribution received	0	0
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Explanation of terms and conditions of outstanding balances for related party transaction	NA	NA
Explanation of details of guarantees given or received of outstanding balances for related party transaction	NA	NA
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Footnotes

(A) Borrowing received

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

	01/04/2025 to 31/03/2026	**01/04/2024 to 31/03/2025**
Disclosure of related party [TextBlock]	Textual information (44) [See below]	Textual information (45) [See below]
Name of parent entity	WORTH PERIPHERALS LIMITED	
Name of ultimate parent of group	NA	
Whether there are any related party transactions during year	Yes	Yes
Disclosure of transactions between related parties [TextBlock]	Textual information (46) [See below]	Textual information (47) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

Textual information (44)

Disclosure of related party [Text Block]

Note 26	Related Party Relationship, Transactions and Balances		
	Disclosure of transactions with related parties as per Ind AS -24 :		
	A. List of related parties and their relationships		
	(i) Key Managerial Personnel		
	Mr. Raminder Singh Chadha	Director	
	(ii) Where Control Exists		
	Worth Peripherals Limited	Parent Company	
	(iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place		
	Versatile Translink Pvt. Ltd.		
	B. Transactions carried out with related parties referred in A above		
			(? in lakhs)
	Nature of Transaction	2025-26	2024-25
	Rent paid		
	Raminder Singh Chadha	0.80	-
	Interest paid		
	Worth Peripherals Limited	182.69	2.64
	Borrowings repaid		
	Raminder Singh Chadha	1.60	-
	Worth Peripherals Limited	2,500.00	129.61
	Versatile Translink Pvt Ltd	76.01	-
	Borrowings received		
	Raminder Singh Chadha	-	1.60
	Worth Peripherals Limited	7,864.22	129.61
	Versatile Translink Pvt Ltd	130.21	1,279.37
	Outstanding balances at the year end		
	Borrowings		
	Raminder Singh Chadha	-	1.60
	Worth Peripherals Limited (Refer note a below)	5,364.22	-
	Versatile Translink Pvt Ltd (Refer note b below)	1,333.57	1,279.37

	Note		
(a)	The Company has received an unsecured loan from Worth Peripherals Ltd. (Parent company) for setting up of its new project, amount outstanding at the year end ? 5,364.22 lakhs, (Maximum amount outstanding during the year ? 5,364.22 lakhs) carrying interest at 6.25% p.a. The loan is repayable on demand and therefore does not have a specified maturity date.		
(b)	The Company has received an unsecured loan from Versatile Translink Pvt Ltd for setting up of its new project, amount outstanding at the year end ? 1,333.57 lakhs, (Maximum amount outstanding during the year ? 1,333.57 lakhs) carrying interest at 6.25% p.a. The loan is repayable on demand and therefore does not have a specified maturity date.		

Textual information (45)

Disclosure of related party [Text Block]

Note 25	Related Party Relationship, Transactions and Balances		
	Disclosure of transactions with related parties as per Ind AS -24 :		
	A. List of related parties and their relationships		
	(i) Key Managerial Personnel		
	Mr. Raminder Singh Chadha	Director	
	(ii) Where Control Exists		
	Worth Peripherals Limited	Holding Company	

	(iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place		
	Versatile Translink Pvt. Ltd.		
	B. Transactions carried out with related parties referred in A above		
	Nature of Transaction	2024-25	2023-24
	Interest Paid		
	Worth Peripherals Limited	2,64,000	-
	Borrowings repaid		

	Worth Peripherals Limited	1,29,60,788	1,78,55,000
	Borrowings received		
	Raminder Singh Chadha	1,60,000	11,05,000
	Worth Peripherals Limited	1,29,60,788	-
	Versatile Translink Pvt Ltd	12,79,37,010	-
	Outstanding balances at the year end		
	Borrowings		
	Raminder Singh Chadha	1,60,000	-

	Versatile Translink Pvt Ltd	12,79,37,010	-

Textual information (46)

Disclosure of transactions between related parties [Text Block]

Note 26	Related Party Relationship, Transactions and Balances		
	Disclosure of transactions with related parties as per Ind AS -24 :		
	A. List of related parties and their relationships		
	(i) Key Managerial Personnel		
	Mr. Raminder Singh Chadha	Director	
	(ii) Where Control Exists		
	Worth Peripherals Limited	Parent Company	
	(iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place		
	Versatile Translink Pvt. Ltd.		
	B. Transactions carried out with related parties referred in A above		
			(? in lakhs)
	Nature of Transaction	2025-26	2024-25
	Rent paid		
	Raminder Singh Chadha	0.80	-
	Interest paid		
	Worth Peripherals Limited	182.69	2.64
	Borrowings repaid		
	Raminder Singh Chadha	1.60	-
	Worth Peripherals Limited	2,500.00	129.61
	Versatile Translink Pvt Ltd	76.01	-
	Borrowings received		
	Raminder Singh Chadha	-	1.60
	Worth Peripherals Limited	7,864.22	129.61
	Versatile Translink Pvt Ltd	130.21	1,279.37
	Outstanding balances at the year end		
	Borrowings		

	Raminder Singh Chadha	-	1.60
	Worth Peripherals Limited (Refer note a below)	5,364.22	-
	Versatile Translink Pvt Ltd (Refer note b below)	1,333.57	1,279.37

Textual information (47)

Disclosure of transactions between related parties [Text Block]

Note 25	Related Party Relationship, Transactions and Balances		
	Disclosure of transactions with related parties as per Ind AS -24 :		
	A. List of related parties and their relationships		
	(i) Key Managerial Personnel		
	Mr. Raminder Singh Chadha	Director	
	(ii) Where Control Exists		
	Worth Peripherals Limited	Holding Company	

	(iii) Entity where person, close member or Key Managerial Personnel (KMP) has significant influence and with whom transactions have taken place		
	Versatile Translink Pvt. Ltd.		
	B. Transactions carried out with related parties referred in A above		
	Nature of Transaction	2024-25	2023-24
	Interest Paid		
	Worth Peripherals Limited	2,64,000	-
	Borrowings repaid		

	Worth Peripherals Limited	1,29,60,788	1,78,55,000
	Borrowings received		
	Raminder Singh Chadha	1,60,000	11,05,000
	Worth Peripherals Limited	1,29,60,788	-
	Versatile Translink Pvt Ltd	12,79,37,010	-
	Outstanding balances at the year end		
	Borrowings		
	Raminder Singh Chadha	1,60,000	-

	Versatile Translink Pvt Ltd	12,79,37,010	-

[611700] Notes - Other provisions, contingent liabilities and contingent assets

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Whether there are any contingent liabilities	No	No

Textual information (48)

Disclosure of contingent liabilities [Text Block]

Note 19 : Contingent Liabilities and Commitments		(? in Lakhs)
Particulars	As at 31.03.2026	As at 31.03.2025
a. Contingent Liability	1,321.54	NIL
b. Capital commitments		
For contract remiaining to be executed (Net off Advance)	1,506.19	4,985.31

Textual information (49)

Disclosure of contingent liabilities [Text Block]

Note 20 : Contingent Liabilities and Commitments		
Particulars	As at March 31, 2025	As at March 31, 2024
a. Contingent Liability	NIL	NIL
b. Capital commitments		
For contract remiaining to be executed (Net off Advance)	49,85,31,000	NIL

[700200] Notes - Corporate social responsibility

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

	01/04/2025 to 31/03/2026
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Whether company has written CSR policy	No

[610500] Notes - Events after reporting period

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

[612500] Notes - Share-based payment arrangements

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

[613000] Notes - Earnings per share

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of earnings per share [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -1.3	[INR/shares] -0.47
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] -1.3	[INR/shares] -0.47
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-116.86	-41.95
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	-116.86	-41.95
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 90,00,000	[shares] 90,00,000
Adjusted weighted average shares	[shares] 90,00,000	[shares] 90,00,000

Textual information (50)

Disclosure of earnings per share [Text Block]

Note 22 : Earnings Per Share (EPS)		
Particulars	2025-26	2024-25
Basic and diluted earnings per share :		
a. Net Profit after tax	(116.86)	(41.95)
b. Weighted average number of equity shares	9,000,000	9,000,000
c. Nominal value of ordinary share (?)	10.00	10.00
d. Basic and diluted earnings per share (?)	(1.30)	(0.47)

Textual information (51)

Disclosure of earnings per share [Text Block]

Earnings per equity share of face value of Rs. 10/- each				
Basic and Diluted earnings per share				
a	Basic (in Rs.)		(0.47)	(0.01)
b	Diluted (in Rs.)		(0.47)	(0.01)

Earnings Per Share

i. Basic earnings per shares is arrived at based on net profit / (loss) after tax available to equity shareholders divided by Weighted average number of equity shares , adjusted for bonus elements in equity shares issued during the year (if any) and excluding treasury shares.

ii. Diluted earnings per shares is calculated by dividing Profit attributable to equity holders after tax divided by Weighted average number of shares considered for basic earning per shares including potential dilutive equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Potential ordinary shares shall be treated as dilutive when, and only when, their conversion to ordinary shares would decrease earnings per share or increase loss per share from continuing operations.

Note 23 : Earnings Per Share (EPS)		
Particulars	2024-25	2023-24

Basic and diluted earnings per share :		
a. Net Profit after tax	(41,95,049)	(77,331)
b. Weighted average number of equity shares	90,00,000	90,00,000
c. Nominal value of ordinary share (Rs.)	10.00	10.00
d. Basic and diluted earning per share (Rs.)	(0.47)	(0.01)

[610900] Notes - First time adoption

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

	01/04/2025 to 31/03/2026	01/04/2024 to 31/03/2025
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No