

CYRIX HEALTHCARE PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2022 to 31/03/2023

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Name of company	CYRIX HEALTHCARE PRIVATE LIMITED	
Corporate identity number	U74140KL2013PTC034081	
Permanent account number of entity	AAFCC2499H	
Address of registered office of company	FIRST FLOOR, 30/641B , PETTAH JUNCTION, POONITHURA , Ernakulam , KERALA , INDIA - 682038	
Type of industry	Commercial and Industrial	
Number of employees in the company at the end of the financial Year	[pure] 700	
Whether company has published sustainability report for the financial Year	No	
Date of board meeting when final accounts were approved	25/08/2023	
Date of start of reporting period	01/04/2022	01/04/2021
Date of end of reporting period	31/03/2023	31/03/2022
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	1 01/04/2022 to 31/03/2023
Disclosure of general information about company [Abstract]	
Disclosure of principal product or services [Abstract]	
Disclosure of principal product or services [LineItems]	
Product or service category (ITC 4 digit) code	9018
Description of product or service category	INSTRMNTS & APPLNCS USED I N MDCL,SURGCL, DNLT/VTRNRY SCNCS,INCL SCNTGRPHC APPRTS ELCTRO-MDCL APPRTS & SIGHT-TSTNG INSTRMNT
Turnover of product or service category	123,51,42,873.73
Highest turnover contributing product or service (ITC 8 digit) code	90181210
Description of product or service	MACHINE SALE
Turnover of highest contributing product or service	123,51,42,873.73

[400400] Disclosures - Directors report**Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2022 to 31/03/2023
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	Trade
Description of main product/service	Wholesale Trading
NIC code of product/service	G1
Percentage to total turnover of company	100.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	1	2	3	4
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Name of related party	Ajithkumar Sankaranarayanan	Joymon K John	Hygiene Medical System	Lab India Diagnostic Centre
Nature of related party relationship	Director or his relative	Director or his relative	Firm in which his relative is a partner	Firm in which his relative is a partner
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]				
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]				
Name of related party	Ajithkumar Sankaranarayanan	Joymon K John	Hygiene Medical System	Lab India Diagnostic Centre
Nature of related party relationship	Director or his relative	Director or his relative	Firm in which his relative is a partner	Firm in which his relative is a partner
Description of nature of material contracts/arrangements/transactions with related party	Rent	Rent	Sales	Purchase
Duration of material contracts/arrangements/transactions with related party	Ongoing	Ongoing	Ongoing	Ongoing
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes	Yes	Yes

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

..(2)

Unless otherwise specified, all monetary values are in INR

Material contracts/arrangements/transactions at arm's length basis [Axis]	5	6
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Name of related party	C Tech	Pratheesh Joseph
Nature of related party relationship	Firm in which director, manager or his relative is a partner	Director or his relative
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]		
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]		
Name of related party	C Tech	Pratheesh Joseph
Nature of related party relationship	Firm in which director, manager or his relative is a partner	Director or his relative
Description of nature of material contracts/arrangements/transactions with related party	Purchase	Incentive
Duration of material contracts/arrangements/transactions with related party	Ongoing	Ongoing
Whether approval taken from board for material contracts/arrangements/transactions with related party	Yes	Yes

Details of directors signing board report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of board report [Abstract]		
Details of directors signing board report [LineItems]		
Name of director signing board report [Abstract]		
First name of director	JOYMON	AJITH
Middle name of director	KOLANGATHU	KUMAR
Last name of director	JOHN	SANKARANARAYANAN
Designation of director	Director	Director
Director identification number of director	06551559	06580318
Date of signing board report	25/08/2023	25/08/2023

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	As per Board report
Disclosure relating to amounts if any which is proposed to carry to any reserves	As per Board report
Disclosures relating to amount recommended to be paid as dividend	As per Board report
Details regarding energy conservation	As per Board report
Details regarding technology absorption	As per Board report
Details regarding foreign exchange earnings and outgo	As per Board report
Disclosures in director's responsibility statement	As per Board report
Details of material changes and commitment occurred during period affecting financial position of company	As per Board report
Particulars of loans guarantee investment under section 186 [TextBlock]	As per Board report
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	As per Board report
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Whether there are material contracts/arrangements/transactions at arm's length basis	Yes
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/08/2023
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	As per Board report
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	As per 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 Board report
Disclosure of statement on development and implementation of risk management policy [TextBlock]	As per Board report
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	As per Board report
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	As per Board report
Disclosure of change in nature of business [TextBlock]	As per Board report

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	As report	per	Board
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	As report	per	Board
Details relating to deposits covered under chapter v of companies act [TextBlock]	As report	per	Board
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	As report	per	Board
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 report	per	Board
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	As report	per	Board
Disclosure of appointment and remuneration of managerial personnels [TextBlock]	As report	per	Board
Number of meetings of board			[pure] 10

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

DIRECTORS' REPORT

Dear Member,

Your Directors have the pleasure of presenting the Ninth Annual Report along with the audited financial statements of your company for the financial year ended 31st March, 2023.

FINANCIAL SUMMARY AND HIGHLIGHTS

The financial performance of the Company for the financial year ended March 31st 2023 is summarised below:

Particulars	As at the end of current reporting period (2022-2023)	As at the end of the previous reporting period (2021 - 2022)
Total Revenue	1,24,29,74,928.63	87,42,01,995.01
Total Expenses	1,13,74,67,203.81	76,91,05,926.02
Profit before Exceptional and items and Tax	10,55,07,724.82	10,50,96,068.99
Exceptional Items	-	(3,02,623.37)
Profit before Tax Extraordinary items and Tax	10,55,07,724.82	10,47,93,445.62

Extraordinary Items	(11,87,279.36)	(10,47,932.22)
Profit Before Tax	10,43,20,445.46	10,37,45,513.40
Less: Current Tax	2,68,40,000	2,57,51,000
Deferred Tax	6,81,330	7,92,050
Profit After Tax	7,67,99,115.46	7,72,02,463.40

REVIEW OF OPERATIONS

The company earned a Net Profit of Rs. 7,67,99,115.46/- for the Financial Year ended as on 31st March 2023 and there's a significant increase in the total revenue earned as well, as compared to the previous Financial Year. The Directors of your company expect better growth in turnover and profitability in future.

RESERVES

In view of the profit earned during the year under review, your Directors have transferred the Net Profit for the year under review amounting to Rs. 7,67,99,115.46/- to reserves.

DIVIDEND

Considering the future business plans of the Company, your Directors have not recommended any dividend for the financial year under review.

MATERIAL CHANGES AND COMMITMENTS

No material changes and commitments affecting the financial position of your Company have occurred between the end of the financial year of the Company to which the financial statements relate and on the date of this report.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

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

DETAILS OF REVISION OF FINANCIAL STATEMENT OR THE REPORT

There is no revision of the financial statement or the report during the period under review.

CHANGE IN CAPITAL STRUCTURE

During the year under review, the Authorized Share Capital of the Company. The Authorized Share Capital of the Company was Rs.1,00,00,000/- divided into 10,00,000 equity shares of Rs.10/- each. Further, the paid-up share capital of the company was Rs. 35,00,000/- divided into 3,50,000 equity shares of Rs. 10 each

AMOUNT TRANSFERRED TO IEPF:

The Company has no balance in the Unpaid Dividend Account which is required to be transferred to Investor Education and Protection Fund during the year under Report in compliance with Section 125 of The Companies Act, 2013.

BOARD OF DIRECTORS& KEY MANAGERIAL PERSONNEL

The Board of Directors consists of 3 members. The composition is in compliance with the Companies Act, 2013

Sl. No.	Name of the Director	DIN	Date of Appointment	Designation
1	JOYMON KOLANGATHU JOHN	06551559	10/05/2013	Director
2	AJITH KUMAR SANKARANARAYANAN	06580318	11/05/2013	Director
3	PRATHEESH JOSEPH	06774998	01/01/2014	Director

None of the Directors is disqualified under Section 164 of the Companies Act, 2013.

During the year the composition of the Board of Directors has remained the same. In view of the applicable provisions of the Companies Act, 2013, the Company is not mandatorily required to appoint any whole-time KMPs.

DECLARATION BY INDEPENDENT DIRECTORS:

The Company is not required to appoint Independent Directors to its Board in terms of Section 149 (4) of the Companies Act, 2013 read with Rule 4 of the Companies (Appointment and Disqualification of Directors) Rules, 2014. Hence the declaration under Section 149(6) and a statement regarding the opinion of the Board with regard to the integrity, expertise, and experience (including proficiency) of the independent directors appointed during the year are not applicable to the Company.

MANAGERIAL REMUNERATION

The Company has provided Managerial remuneration during the financial year. The details of the remuneration paid to directors for the financial year under review are available under notes forming part of the Financial Statements.

PARTICULARS OF EMPLOYEES:

The provisions as envisaged under Section 197 (12) read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to your Company. Hence the disclosure with reference to the particulars of employees is not applicable.

UNSECURED LOANS FROM DIRECTORS

The Company has availed loan from its directors during the financial year. The details of the same are available under notes forming part of the Financial Statements.

MEETINGS OF THE BOARD OF DIRECTORS

During the financial year ended 31st March 2023, 10 meeting of the Board of Directors of the Company were held.

S.No	Date of Meeting	Board Strength	No. of Directors Present
1	04/04/2022	3	3
2	04/06/2022	3	3
3	06/07/2022	3	3
4	20/08/2022	3	3

5	29/09/2022	3	3
6	12/10/2022	3	3
7	09/12/2022	3	3
8	22/12/2022	3	3
9	10/03/2023	3	3
10	30/03/2023	3	3

COMMITTEES OF BOARD

The constitution of various Committees of the Board such as the Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, Business Responsibility Committee, Risk Management Committee, and Corporate Social Responsibility Committee are not applicable to the Company.

RECOMMENDATIONS OF THE AUDIT COMMITTEE

The constitution of the Audit Committee as per section 177 of the Companies Act, 2013 is not applicable to the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

As required by Section 134(3) (c) of the Companies Act, 2013, your Directors state that:

- In the preparation of the annual accounts for the financial year ended March 31, 2023, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for that period;
- the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

- the Directors had prepared the annual accounts on a going concern basis;
- the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- 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.

INTERNAL FINANCIAL CONTROLS

The Company has implemented and evaluated the Internal Financial Controls which provide a reasonable assurance in respect of providing financial and operational information, complying with applicable statutes and policies, safeguarding assets, prevention, and detection of frauds, accuracy, and completeness of accounting records. The Directors and Management confirm that the Internal Financial Controls (IFC) is adequate with respect to the operations of the Company.

Further, the Board annually reviews the effectiveness of the Company's internal control system.

FRAUDS REPORTED BY THE AUDITOR

During the year ended 31st March 2023, no instance of fraud on or by the Company has been noticed and/ or has been reported.

SUBSIDIARIES/ JOINT VENTURE/ ASSOCIATES

There are no subsidiaries for the Company. During the period under review, there were no companies that have become subsidiaries or ceased to be subsidiaries of your Company.

DEPOSITS

There were no outstanding deposits within the meaning of Sections 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014, at the end of the financial year 2023 or the previous financial year. Your Company did not accept any such deposit during the financial year 2023.

- Details of deposits accepted during the year: Nil
- Deposits remaining unpaid or unclaimed as at the end of the year: Nil
- whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, the number of such cases and the total amount involved: Nil

(i) At the beginning of the year;

(ii) Maximum during the year (i.e. highest number of cases pending repayment of deposits or interest during the year and maximum amount that was due);

(iii) At the end of the year;

- details of deposits that are not in compliance with the requirements of the Act; Nil
- details of National Company Law Tribunal (NCLT)/National Company Law Appellate Tribunal (NCLAT) orders with respect to depositors for extension of time for repayment, penalty imposed, if any; Nil
- in case of a private company, details of the amount received from a person who at the time of the receipt of the amount was a Director of the company or a relative of the Director of the company:

Particulars	Amount
Loans and Advances from Related Parties	
Loan From Directors – Ajithkumar s	1,06,29,600/-
Loan From Directors – Joymon	1,01,11,841/-
Total	2,07,41,441/-

PARTICULARS OF LOANS, GUARANTEES, OR INVESTMENTS UNDER SECTION 186

During the year under review, your Company has not given any loan or guarantee and has not made any investments that are covered under the provisions of Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY TRANSACTIONS

All contracts/ arrangements/ transactions by the Company with related parties are in the ordinary course of business and on an arm's length basis and are in compliance with the provisions of Section 188 of the Companies Act, 2013. During the year, the Company has not entered into any contract/ arrangement/ transaction with related parties which may have potential conflict with the interest of the Company at large or which warrants the approval of the shareholders.

The transactions as entered with the related parties are provided in form AOC-2 and attached here as Annexure I.

CORPORATE SOCIAL RESPONSIBILITY

The net profit of the Company for the FY ended 31.03.2023 exceeds the threshold limit of Rs. 5 Crore stipulated in Section 135 of the Companies Act, 2013 and hence the provisions of Section 135 and Rules made thereunder with respect to Corporate Social Responsibility (CSR) will be applicable to the Company during the financial year 2022-2023.

The Board proposes to set in motion to develop and approve a Corporate Social Responsibility Policy which indicated the activities to be

undertaken by the company in areas or subjects, specified in Schedule VII. The CSR policy of the Company and the details about the development of CSR policy and initiatives taken by the Company on Corporate Social Responsibility during the year as per annexure attached to the Companies (Corporate Social Responsibility Policy) Rules, 2014 have been appended as Annexure II to this Report.

The constitution of the Corporate Social Responsibility Committee as per Section 135 of the Companies Act, 2013 is not applicable to the Company as the amount to be spent for CSR activities does not exceed Rs.50 lakhs.

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

- Conservation of Energy, Technology Absorption

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of the conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review.

- Foreign Exchange Earnings and outgo –

Expenditure in Foreign Currency – Rs. 1,59,63,059.05/-

Earnings in Foreign Currency – Rs.27,48,651.00/-

RISK MANAGEMENT POLICY

Company has developed and implemented a risk management policy, upon which the company is ensuring that the activities are undertaken in a risk-free environment.

VIGIL MECHANISM

Establishment of vigil mechanism as per section 177(9) of Companies Act, 2013 is not applicable to the Company.

SIGNIFICANT MATERIAL ORDERS PASSED BY REGULATORS

No significant material orders have been passed during the year under review by the regulators or courts or tribunals impacting the going concern status and Company's operations in the future.

STATUTORY AUDITORS

M/s. Ramachandran & Krishnakumar, Chartered Accountants, Firm Registration No. 008587S, were appointed as Statutory Auditors of the

Company for a period of five consecutive years from the financial year ending 31.03.2019 to the financial year ending 31.03.2024

Necessary certificate has been obtained from the Auditors as per Section 139 (1) of the Companies Act, 2013.

COST AUDIT AND COST RECORDS

The Company is neither required to maintain cost records as mandated under the Companies (Cost Records and Audit) Rules, 2014 nor required to conduct a Cost Audit and appoint a Cost Auditor.

SECRETARIAL AUDIT

Secretarial Audit is not applicable to the Company.

EXPLANATIONS IN RESPONSE TO AUDITORS' QUALIFICATIONS

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory and need no further explanation.

Further, the Auditors' Report for the financial year ended, 31st March 2023 is annexed herewith for your kind perusal and information.

During the year under review, the Auditors had not reported any matter under Section 143(12) of the Companies Act, 2013 therefore no detail is required to be disclosed under Section 134(3)(ca) of the Companies Act, 2013.

COMPLIANCE WITH SECRETARIAL STANDARDS

During the year under review, your Company complied with all the applicable Secretarial Standards.

ANNUAL RETURN

Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for the financial year ended March, 2023, is to be uploaded in the website of the company. However, the Company has official website and hence the Company is placed copy of annual return in the website and provided the web-link of the return in the report.

OTHER DISCLOSURES

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 shares (including sweat equity shares) to employees of the company under any scheme
- The Company does not have a Subsidiary and the Managing Director nor do the Whole Time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
- Your Company has not issued equity shares with differential voting rights as to Dividend, voting rights, or otherwise.
- During the year no valuation was taken with regard to one-time settlement of loan. So, disclosure under rule 8 (5)(XII) of Companies (Accounts) Rules, 2014 regarding the difference between the 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 is not applicable.
- During the year under review, as per available information, no application against the Company was filed under the Insolvency and Bankruptcy Code, 2016 nor any proceedings thereunder is pending as on March 31, 2022.
- The Company is not covered under section 134 (3) (p) of the Companies Act, 2013 and Rule 8(4) of the Companies (Accounts) Rules, 2014, and hence the statement regarding the manner adopted for formal annual evaluation is not mandatory.

CORPORATE GOVERNANCE

Your Company has been complying with the principles of good Corporate Governance over the years and is committed to the highest standards of compliance.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

Your Company has in place a formal policy for the prevention of sexual harassment of its employees at the workplace and the Company has complied with provisions relating to the constitution of the Internal Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The following is a summary of sexual harassment complaints received and disposed of during the year:

(a) Number of complaints pending at the beginning of the year: Nil

(b) Number of complaints received during the year: Nil

(c) Number of complaints disposed off during the year: Nil

(d) Number of cases pending at the end of the year: Nil

ACKNOWLEDGEMENT

Your Directors wish to take this opportunity to place on record their gratitude and sincere appreciation for the timely and valuable assistance and support received from Bankers, Auditors, Customers, Suppliers, and Regulatory Authorities. The Board values and appreciates the valuable committed services of the employees towards the performance of your Company, without which it would not have been possible to

achieve all-round progress and growth. Your Directors are thankful to the shareholders for their continued patronage.

FOR CYRIX HEALTHCARE PRIVATE LIMITED

AJITH KUMAR SANKARANARAYANAN DIRECTOR DIN: 06580318	JOYMON KOLANGATHU JOHN DIRECTOR DIN: 06551559
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Place: Cochin

Date: 25.08.2023

Annexure-I

Form No. AOC-2

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

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

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

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SN	Name(s) of the related party and nature of the relationship	Nature of contracts /arrangements/transactions	Duration of the contracts/arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board

2. Details of material contracts or arrangements or transactions at arm’s length basis

SN	Name(s) of the related party and nature of the relationship	Nature of contracts/arrangements/transactions/commission/incentive	Duration of the contracts/arrangements/transactions	
1	Ajithkumar Sankaranarayanan - Director	Rent	-	
2	Joymon K John - Director	Rent	-	
3	Hygiene Medical System – Partnership in which Directors are Partners	Sales	-	
4	Lab India Diagnostic Centre - Partnership in which Director's wife is a Partner	Purchase	-	

5	C Tech – Proprietorship of Director Ajithkumar's Father	Purchase	-
6	Pratheesh Joseph- Director	Incentive	-

For CYRIX HEALTHCARE PRIVATE LIMITED

AJITH KUMAR SANKARANARAYANAN DIN: 06580318 DIRECTOR	JOYMON KOLANGATHU JOHN DIN: 06551559 DIRECTOR
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Date: 25.09.2023

Place: Cochin

Annexure -II

Report on CSR Activities/Initiatives

(Pursuant to Section 135 of the Act & Rules made thereunder)

1. Brief outline on CSR Policy of the Company.

The Company has adopted the Corporate Social Responsibility Policy outlining the various activities defined in Schedule VII of the Companies Act, 2013. CSR is a way of conducting business, by which corporate entities visibly contribute to the social good. The Policy recognizes that Corporate Social Responsibility is a commitment to support initiatives that measurably improve the lives of underprivileged.

The Policy envisages CSR activities undertaken by the Company, the amount of expenditure to be incurred on the activities referred to in the Policy, monitor the project/programs from time to time with reporting of the progress on such project/programs etc. The execution of the projects/programs is either by way of partnering through the implementing agencies or directly by the Company or through a Trust/Society

registered for undertaking activities which come under the purview of Corporate Social Responsibility.

2. Composition of CSR Committee:

The constitution of Corporate Social Responsibility Committee as per Section 135 of Companies Act, 2013 is not applicable to the Company as amount to be spent for CSR activities does not exceed Rs.50 lakhs.

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

CSR policy of the Company is to be displayed on the website of the Company www.cyrixhealthcare.com.

4. Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014 – Not Applicable.

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year - Nil

6. Average net profit of the company as per section 135(5) – 5,91,33,389

7. (a) Two percent of average net profit of the company as per section 135(5) –11,82,667.78

(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: NIL

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

(d) Total CSR obligation for the financial year (7a+7b-7c) – 11,82,667.78

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

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

			Fund		transfer.
11,82,667.78	0	NIL	NA	0	NA

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mc Im - T Im Ag
State.	District.	Name	CSR Registration number.							
	NIL									

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
State.	District.	Name.	CSR registration number.					
1.	Setting up homes	Clause iii of Sch VII	Yes	Kochi, Kerala	11,82,667.78	Yes	NA	NA

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable: NA

(f) Total amount spent for the Financial Year (8b+8c+8d+8e): 11,82,667.78

(g) Excess amount for set off, if any: NIL

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

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

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details): NA

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

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

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

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

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) : The Company is in the process of identifying suitable projects for CSR activities.

For CYRIX HEALTHCARE PRIVATE LIMITED

PRATHEESH JOSEPH

DIN: 06774998

DIRECTOR

JOYMON KOLANGATHU JOHN

DIN: 06551559

DIRECTOR

PLACE: Kochi

DATE: 25/08/2023

[400200] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2022 to 31/03/2023
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	F O R RAMACHANDRAN & KRISHNAKUMAR CHARTERED ACCOUNTANTS
Name of auditor signing report	RANJITH WARRIER
Firms registration number of audit firm	008587S
Membership number of auditor	233864
Address of auditors	KRIPA, WARRIAM R O A D , ERNAKULAM, KERALA - 682016
Permanent account number of auditor or auditor's firm	AAEFR8502Q
SRN of form ADT-1	R29818945
Date of signing audit report by auditors	25/08/2023
Date of signing of balance sheet by auditors	25/08/2023

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]		
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]		
Disclosure in auditors report relating to fixed assets	As per Auditors report	
Disclosure in auditors report relating to inventories	As per Auditors report	
Disclosure in auditors report relating to loans	As per Auditors report	
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		As per Auditors report
Disclosure in auditors report relating to deposits accepted		As per Auditors report
Disclosure in auditors report relating to maintenance of cost records		As per Auditors report
Disclosure in auditors report relating to statutory dues [TextBlock]	As per Auditors report	
Disclosure in auditors report relating to default in repayment of financial dues	As per Auditors report	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		As per Auditors 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 Auditors report	
Disclosure in auditors report relating to managerial remuneration	As per Auditors report	
Disclosure in auditors report relating to Nidhi Company		As per Auditors report
Disclosure in auditors report relating to transactions with related parties	As per Auditors report	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		As per Auditors report
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		As per Auditors report
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		As per Auditors report

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in auditor's report explanatory [TextBlock]	Textual information (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

CYRIX HEALTHCARE PRIVATE LIMITED

FIRST FLOOR, 30/641B PETTAH JUNCTION, POONITHURA

ERNAKULAM KL 682038 IN

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of CYRIX HEALTHCARE

PRIVATE LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2023, cash flow statement and the statement of Profit and Loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013.

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

Responsibility of Management for Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Report on Other Legal and Regulatory Requirements

1. . 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 Act, we give in the Annexure a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. 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.

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

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

(c) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(d) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act.

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

i. The Company does not have any pending litigations which would impact its financial position.

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

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

(f) As proviso to Rule 3 (1) of companies (Accounts) Rules 2014 is applicable to the company only w.e.f. 01/04/2023 ,reporting under this clause not applicable for the year under audit.

For RAMACHANDRAN & KRISHNAKUMAR

Chartered Accountants

FRN: 008587S

CA.RANJITH WARRIER, FCA

PARTNER

M.No 233864

Cochin -16

25-08-2023

UDIN: 23233864BGYQEW7100

Annexure-I

Re: THE MEMBERS

CYRIX HEALTHCARE PRIVATE LIMITED

- (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- (b) All Property, Plant and Equipment have been physically verified by the management at reasonable intervals and as per information made available to us no material discrepancies were noticed on such verification.
- (c) 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.
- (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) during the year ended on 31/03/2023.
- (e) As per information made available to us, no proceedings have been initiated or are pending against the company for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (a) Management has conducted physical verification of inventory and in our opinion, the coverage and procedure of such verification by the management is appropriate.
- (b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly the reporting requirements in this clause is not applicable to the company.
- The company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans,

secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year. Hence sub clause (a) to (f) is not applicable to the company.

- There are no loans, investments, guarantees, and security, in respect of which provisions of sections 185 and 186 of the Companies Act are applicable and accordingly clause (iv) of the order is not applicable to the company.
- The company has neither accepted deposits or amounts which are deemed to be deposits, within the meaning of sections 73 to 76 of the Companies Act and the Companies (Acceptance Of Deposit) Rules made thereunder. Accordingly, reporting requirement under clause (v) is not applicable to the company.
- Provisions of section 148 of the Companies Act 2013, with regard to maintenance of cost records is not applicable to the company
- (a) The company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state

insurance, income-tax, duty of customs, duty of excise, GST, Cess and any other statutory dues to the appropriate authorities. According to the information made available to us, no undisputed amounts payable in respect of these statutory dues were outstanding for a period of more than six months from the date they became payable.

(b) As per information made available to us there are no statutory dues which have not been deposited on account of any dispute, hence reporting requirement in sub clause (b) is not applicable.

- The company does not have any unrecorded transactions surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the reporting requirement of clause (viii) is not applicable.
- (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) The company has not been declared wilful defaulter by any bank or financial institution or other lender.

(c) As per information made available to us, the term loans were applied for the purpose for which the loans were obtained.

(d) On an overall examination of financial statements of company, no funds raised on short term basis have been utilized for long term purposes.

(e) The company does not have any subsidiaries, associates or joint ventures. Accordingly reporting requirement of Sub clause (e) is not applicable.

(f) The company does not have any subsidiaries, associates or joint ventures. Accordingly reporting requirement of Sub clause (f) is not applicable

- (a) The company is a Private Limited Company. Hence Sub clause (a) is not applicable.

(b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year hence compliance requirements of section 42 and section 62 of the Companies Act, 2013 is not applicable.

- (a) No fraud by or on the company has been noticed or reported during the year.

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

(c) As per the information made available to us, no instance of whistle-blower complaints, has been received during the year by the company.

• Company is not a Nidhi Company as per the provisions of the Act. Therefore reporting requirement of clause (xii) is not applicable to company.

• All transactions with the related parties, are in compliance with sections 177 and 188 of Companies Act and the details have been disclosed in the financial statements, as required by the applicable accounting standards.

- (a) Based on the information and explanations provided to us the Company has an internal audit system commensurate with the size and nature of its business.
- The company has not entered into any non-cash transactions with directors or persons connected with him hence reporting requirement of clause (xv) is not applicable.
- (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

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

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Hence sub clause (c) & (d) is not applicable to the company.

- The company has not incurred cash losses in the financial year and in the 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 realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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.
- Provisions of sec 135 is not applicable to company. Hence reporting requirements as per clause xx(a) and (b) is not applicable.

For RAMACHANDRAN & KRISHNAKUMAR

Chartered Accountants

FRN: 008587S

CA.RANJITH WARRIER, FCA

PARTNER

M.No. 233864

Cochin -16

25-08-2023

[400500] Disclosures - Secretarial audit report

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	35,00,000	35,00,000
Reserves and surplus	23,40,36,606.86	15,72,37,491.4
Total shareholders' funds	23,75,36,606.86	16,07,37,491.4
Share application money pending allotment	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	2,88,04,419.94	1,26,87,141.77
Deferred tax liabilities (net)	27,32,630	20,51,300
Other long-term liabilities	0	0
Long-term provisions	0	0
Total non-current liabilities	3,15,37,049.94	1,47,38,441.77
Current liabilities [Abstract]		
Short-term borrowings	36,25,73,056.67	11,45,92,024.91
Trade payables	13,24,10,999.87	12,21,49,943.75
Other current liabilities	4,56,09,666.07	3,17,36,221.8
Short-term provisions	21,48,44,490.47	13,86,35,879.47
Total current liabilities	75,54,38,213.08	40,71,14,069.93
Total equity and liabilities	102,45,11,869.88	58,25,90,003.1
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	13,91,13,018.07	13,72,46,382.93
Intangible assets	3,19,329.32	5,04,311.5
Tangible assets capital work-in-progress	1,33,70,884.85	87,67,649.45
Total fixed assets	15,28,03,232.24	14,65,18,343.88
Non-current investments	0	0
Deferred tax assets (net)	0	0
Long-term loans and advances	0	0
Other non-current assets	28,41,250	28,41,250
Total non-current assets	15,56,44,482.24	14,93,59,593.88
Current assets [Abstract]		
Current investments	0	0
Inventories	17,43,19,699.65	6,03,64,666.96
Trade receivables	40,63,77,787.79	22,55,56,804.08
Cash and bank balances	3,90,83,261.45	2,41,850.68
Short-term loans and advances	19,43,43,162.67	10,84,51,353.44
Other current assets	5,47,43,476.08	3,86,15,734.06
Total current assets	86,88,67,387.64	43,32,30,409.22
Total assets	102,45,11,869.88	58,25,90,003.1

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	1	2
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Details of signatories of financial statements [Abstract]		
Details of directors signing financial statements [Abstract]		
Details of directors signing financial statements [LineItems]		
Name of director signing financial statements [Abstract]		
First name of director	JOYMON	AJITH
Middle name of director	KOLANGATHU	KUMAR
Last name of director	JOHN	SANKARANARAYANAN
Designation of director	Director	Director
Director identification number of director	06551559	06580318
Date of signing of financial statements by director	25/08/2023	25/08/2023

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	10,55,07,724.82	10,47,93,445.62
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for depreciation and amortisation expense	1,29,23,076.27	87,19,418.47
Total adjustments to profit (loss)	1,29,23,076.27	87,19,418.47
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-11,39,55,032.69	-2,40,62,670.55
Adjustments for decrease (increase) in trade receivables	-18,08,20,983.71	-9,05,63,839.42
Adjustments for decrease (increase) in other current assets	-10,20,19,551.24	1,28,30,089.38
Adjustments for increase (decrease) in trade payables	1,02,61,056.12	6,75,26,038
Adjustments for increase (decrease) in other current liabilities	31,12,23,087.03	1,59,59,231.42
Total adjustments for working capital	-7,53,11,424.49	-1,83,11,151.17
Total adjustments for reconcile profit (loss)	-6,23,88,348.22	-95,91,732.7
Net cash flows from (used in) operations	4,31,19,376.6	9,52,01,712.92
Interest paid	32,83,816	28,62,572.57
Interest received	1,92,09,183.83	62,58,675.76
Other inflows (outflows) of cash	0	3,02,623.38
Net cash flows from (used in) operating activities before extraordinary items	5,90,44,744.43	9,89,00,439.49
Payment for extraordinary items	11,87,279.36	10,47,932.22
Net cash flows from (used in) operating activities	5,78,57,465.07	9,78,52,507.27
Cash flows from used in investing activities [Abstract]		
Proceeds from sales of tangible assets	0	8,72,288.75
Purchase of tangible assets	1,92,07,964.64	10,26,29,123.32
Interest received	32,83,816	28,62,572.57
Net cash flows from (used in) investing activities before extraordinary items	-1,59,24,148.64	-9,88,94,262
Net cash flows from (used in) investing activities	-1,59,24,148.64	-9,88,94,262
Cash flows from used in financing activities [Abstract]		
Proceeds from borrowings	1,61,17,278.16	15,67,893.6
Repayments of borrowings	1,92,09,183.83	62,58,675.76
Other inflows (outflows) of cash	0.01	0
Net cash flows from (used in) financing activities before extraordinary items	-30,91,905.66	-46,90,782.16
Net cash flows from (used in) financing activities	-30,91,905.66	-46,90,782.16
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,88,41,410.77	-57,32,536.89
Net increase (decrease) in cash and cash equivalents	3,88,41,410.77	-57,32,536.89
Cash and cash equivalents cash flow statement at end of period	3,90,83,261.45	2,41,850.68

[200100] Notes - Share capital**Disclosure of classes of share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Share capital [Member]		Equity shares [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000	1,00,00,000	1,00,00,000
Number of shares issued	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000
Value of shares issued	35,00,000	35,00,000	35,00,000	35,00,000
Number of shares subscribed and fully paid	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000
Value of shares subscribed and fully paid	35,00,000	35,00,000	35,00,000	35,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000
Total value of shares subscribed	35,00,000	35,00,000	35,00,000	35,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000
Value of shares called	35,00,000	35,00,000	35,00,000	35,00,000
Value of shares paid-up	35,00,000	35,00,000	35,00,000	35,00,000
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000	[shares] 3,50,000
Reconciliation of value of shares outstanding [Abstract]				
Changes in share capital [Abstract]				
Total increase (decrease) in share capital	0	0	0	0
Share capital at end of period	35,00,000	35,00,000	35,00,000	35,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 10,00,000	[shares] 10,00,000
Value of shares authorised	1,00,00,000	1,00,00,000
Number of shares issued	[shares] 3,50,000	[shares] 3,50,000
Value of shares issued	35,00,000	35,00,000
Number of shares subscribed and fully paid	[shares] 3,50,000	[shares] 3,50,000
Value of shares subscribed and fully paid	35,00,000	35,00,000
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 3,50,000	[shares] 3,50,000
Total value of shares subscribed	35,00,000	35,00,000
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 3,50,000	[shares] 3,50,000
Value of shares called	35,00,000	35,00,000
Value of shares paid-up	35,00,000	35,00,000
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0
Number of shares outstanding at end of period	[shares] 3,50,000	[shares] 3,50,000
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Total increase (decrease) in share capital	0	0
Share capital at end of period	35,00,000	35,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 1 [Member]		Shareholder 2 [Member]	
Name of shareholder [Axis]	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Fully paid up	Fully paid up	Fully paid up	Fully paid up
Name of shareholder	JOYMON KOLANGATHU JOHN	JOYMON KOLANGATHU JOHN	AJITH KUMAR SANKARANARAYANAN	AJITH KUMAR SANKARANARAYANAN
PAN of shareholder	BCKPK5091C	BCKPK5091C	BWBPS6743L	BWBPS6743L
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,75,000	[shares] 1,75,000	[shares] 1,75,000	[shares] 1,75,000
Percentage of shareholding in company	50.00%	50.00%	50.00%	50.00%

Unless otherwise specified, all monetary values are in INR

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

[200200] Notes - Reserves and surplus**Statement of changes in reserves [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Reserves [Member]		Other reserves [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	7,67,99,115.46	7,72,02,463.4	7,67,99,115.46	7,72,02,463.4
Total additions to reserves	7,67,99,115.46	7,72,02,463.4	7,67,99,115.46	7,72,02,463.4
Total changes in reserves	7,67,99,115.46	7,72,02,463.4	7,67,99,115.46	7,72,02,463.4
Reserves at end of period	23,40,36,606.86	15,72,37,491.4	23,40,36,606.86	15,72,37,491.4
Description of nature and purpose of other reserves/funds			Refer to child member	Refer to child member

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other reserves, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of changes in reserves [Abstract]		
Statement of changes in reserves [LineItems]		
Changes in reserves [Abstract]		
Additions to reserves [Abstract]		
Profit (loss) for period	7,67,99,115.46	7,72,02,463.4
Total additions to reserves	7,67,99,115.46	7,72,02,463.4
Total changes in reserves	7,67,99,115.46	7,72,02,463.4
Reserves at end of period	23,40,36,606.86	15,72,37,491.4
Description of nature and purpose of other reserves/funds	As per notes of financial statements attached	As per notes of financial statements attached

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,91,049.03	3,75,214.77	2,82,13,370.91	1,23,11,927
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,91,049.03	3,75,214.77	2,82,13,370.91	1,23,11,927
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand from banks [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	5,91,049.03	3,75,214.77	2,82,13,370.91	1,23,11,927
Nature of security [Abstract]				
Nature of security	HDFC Vehicle Loan (Secured by Tata Intra V30, Interest @9%, Repayment in 48 months EMI)	Textual information (3) [See below]		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Borrowings [Member]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	24,26,03,730.31	7,40,88,621.6	11,99,69,326.36	4,05,03,403.31
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member		
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Loans repayable on demand [Member]		Loans repayable on demand from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	24,26,03,730.31	7,40,88,621.6	24,26,03,730.31	7,40,88,621.6
Nature of security [Abstract]				
Nature of security	Refer to child member	Refer to child member	Textual information (4) [See below]	Textual information (5) [See below]
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Deposits [Member]		Deposits from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	24,00,000	1,50,000	24,00,000	1,50,000
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances from related parties [Member]		Loans and advances from directors [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	2,07,41,441	2,46,34,468	2,07,41,441	2,46,34,468
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Classification of borrowings [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Other loans and advances [Member]		Other loans and advances, others [Member]	
Classification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Subclassification of borrowings [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	9,68,27,885.36	1,57,18,935.31	9,68,27,885.36	1,57,18,935.31
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

Textual information (3)

Nature of security

HDFC Vehicle Loan (Secured by Isuzu D-Max KL 07 CS 5886, Interest @ 10%, Repayment in 51 Months EMI) HDFC Car Loan (Secured by SELTOS KL 07 CV 4441, Interest @ 7.8%, Repayment in 36 Months EMI)

Textual information (4)

Nature of security

Axis Bank CC A/c (5035) KLBEMP Axis Bank CC A/c (5077) MINDRAY Axis Bank CC A/c (5132) FUJI Axis Bank CC A/c (5190) General Axis Bank CC A/c (5145) POINTC (Secured by Book debts & charge on immovable property owned by directors, HDFC Vehicle Loan (Secured by Isuzu D-Max KL 07 CS 5886, Interest @ 10%, Repayment in 51 Months EMI) HDFC Car Loan (Secured by SELTOS KL 07 CV 4441, Interest @ 7.8%, Repayment in 36 Months EMI) HDFC Vehicle Loan (Secured by Tata Intra V30, Interest @ 9%, Repayment in 48 months EMI) HDFC Bank Loan ECLGS 93.64L (Interest @ 8.25%, Repayment in 48 months EMI) HDFC Bank Ltd Loan 75L (Interest @ 14%, Repayment in 36 Months EMI) ICICI Bank Ltd Loan 50L (Interest @ 15.25%, Repayment in 36 months EMI) Kotak Mahindra Bank Business Loan 1Cr (Interest @ 8.47%, Repayment in 24 months EMI) Axis Bank Loan ECLGS 93.64L (Interest @ 8.25%, Repayment in 48 Months EMI) Interest @ 9.00%, Repayable on Demand) Federal Bank OD A/c No 9421 (APBEMP) (Secured by Immovable Property in the name of the company)

Textual information (5)

Nature of security

HDFC Corporate Credit Card HDFC OD Account UPBEMP (390) (Secured by hypothecation of FD HDFC Bank Ltd - Cash Credit Account State Bank of India CC A/c Axis Bank Ltd Car Loan (Secured by Benz KL 07 CT 919, Interest @ 9.26 % , Repayment in 37 months EMI) HDFC Car Loan New (Secured by Benz KL 07 CT 969, Interest @ 8.70%, Repayment in 40 months EMI) HDFC Vehicle Loan (Secured by IZUSU D-Max KL 07 CS 5886, Interest @ 10%, Repayment in 51 Months EMI) HDFC Car Loan (Secured by SELTOS KL 07 CV 4441, Interest @ 7.8%, Repayment in 36 Months EMI) HDFC Vehicle Loan (Secured by Tata Intra V30, Interest @ 9%, Repayment in 48 months EMI) HDFC Bank Loan ECLGS 93.64L (Interest @ 8.25% , Repayment in 48 months EMI) (Secured by Book debts & floating charge on the Immovable property owned by directors , Interest @ 9.25%, Repayable on Demand) Axis Bank CC A/c (5097) UPBEMP (Secured by Hypothecation of FD) (Secured by Book debts & floating charge on Movable property, not being pledge, Interest @ 6.80%, Repayable on Demand) HDFC OD Account KLBEMP (980) (Secured by Book debts & floating charge on Movable property, not being pledge, Interest @ 6.80%, Repayable on Demand) HDFC Bank OD A/C

[201000] Notes - Tangible assets

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
	Owned and leased assets [Member]					
Sub classes of tangible assets [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	Carrying amount accumulated depreciation and gross carrying amount [Axis]					
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,46,04,729.24	9,41,88,188.74	1,46,04,729.24	9,41,88,188.74		
Depreciation tangible assets	-1,27,38,094.1	-84,15,226.67			1,27,38,094.1	84,15,226.67
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	18,66,635.14	8,57,72,962.07	1,46,04,729.24	9,41,88,188.74	1,27,38,094.1	84,15,226.67
Tangible assets at end of period	13,91,13,018.07	13,72,46,382.93	17,38,49,375.83	15,92,44,646.59	3,47,36,357.76	2,19,98,263.66

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,46,04,729.24	9,41,88,188.74	1,46,04,729.24	9,41,88,188.74		
Depreciation tangible assets	-1,27,38,094.1	-84,15,226.67			1,27,38,094.1	84,15,226.67
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	18,66,635.14	8,57,72,962.07	1,46,04,729.24	9,41,88,188.74	1,27,38,094.1	84,15,226.67
Tangible assets at end of period	13,91,13,018.07	13,72,46,382.93	17,38,49,375.83	15,92,44,646.59	3,47,36,357.76	2,19,98,263.66

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,46,04,729.24	9,41,88,188.74	1,46,04,729.24	9,41,88,188.74		
Depreciation tangible assets	-1,27,38,094.1	-84,15,226.67			1,27,38,094.1	84,15,226.67
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	18,66,635.14	8,57,72,962.07	1,46,04,729.24	9,41,88,188.74	1,27,38,094.1	84,15,226.67
Tangible assets at end of period	13,91,13,018.07	13,72,46,382.93	17,38,49,375.83	15,92,44,646.59	3,47,36,357.76	2,19,98,263.66

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	As per financial statements attached	As per financial statements attached	As per financial statements attached	As per financial statements attached	As per financial statements attached	As per financial statements attached
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	1,46,04,729.24	9,41,88,188.74	1,46,04,729.24	9,41,88,188.74		
Depreciation tangible assets	-1,27,38,094.1	-84,15,226.67			1,27,38,094.1	84,15,226.67
Disposals tangible assets [Abstract]						
Disposals tangible assets through demergers	0	0	0	0	0	0
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Increase (decrease) through net exchange differences tangible assets	0	0	0	0		
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	18,66,635.14	8,57,72,962.07	1,46,04,729.24	9,41,88,188.74	1,27,38,094.1	84,15,226.67
Tangible assets at end of period	13,91,13,018.07	13,72,46,382.93	17,38,49,375.83	15,92,44,646.59	3,47,36,357.76	2,19,98,263.66

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Other tangible assets [Member]		Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned and leased assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates tangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member	Refer to child member

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets, others [Member]	
Sub classes of tangible assets [Axis]	Owned assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information tangible assets [Abstract]		
Disclosure of additional information tangible assets [LineItems]		
Depreciation method tangible assets	As per financial statements attached	As per financial statements attached
Useful lives or depreciation rates tangible assets	As per financial statements attached	As per financial statements attached

[201100] Notes - Intangible assets

Disclosure of intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,60,656	0	1,60,656		
Total additions to intangible assets	0	1,60,656	0	1,60,656		
Amortization intangible assets	-1,84,982.18	-2,58,737.21			1,84,982.18	2,58,737.21
Total changes in intangible assets	-1,84,982.18	-98,081.21	0	1,60,656	1,84,982.18	2,58,737.21
Intangible assets at end of period	3,19,329.32	5,04,311.5	12,90,246.01	12,90,246.01	9,70,916.69	7,85,934.51

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,60,656	0	1,60,656		
Total additions to intangible assets	0	1,60,656	0	1,60,656		
Amortization intangible assets	-1,84,982.18	-2,58,737.21			1,84,982.18	2,58,737.21
Total changes in intangible assets	-1,84,982.18	-98,081.21	0	1,60,656	1,84,982.18	2,58,737.21
Intangible assets at end of period	3,19,329.32	5,04,311.5	12,90,246.01	12,90,246.01	9,70,916.69	7,85,934.51

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Computer software [Member]					
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]					
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	1,60,656	0	1,60,656		
Total additions to intangible assets	0	1,60,656	0	1,60,656		
Amortization intangible assets	-1,84,982.18	-2,58,737.21			1,84,982.18	2,58,737.21
Total changes in intangible assets	-1,84,982.18	-98,081.21	0	1,60,656	1,84,982.18	2,58,737.21
Intangible assets at end of period	3,19,329.32	5,04,311.5	12,90,246.01	12,90,246.01	9,70,916.69	7,85,934.51

Disclosure of additional information intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Company total intangible assets [Member]		Computer software [Member]			
Sub classes of intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to child member	Refer to child member	Refer to child member	Refer to child member	As per notes to financial statements	As per notes to financial statements
Description of amortization method used	Refer to child member	Refer to child member	Refer to child member	Refer to child member	As per notes to financial statements	As per notes to financial statements

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans and advances [Member]		Security deposits [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	19,43,43,162.67	10,84,51,353.44	7,36,34,089.9	6,06,78,409.98
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	19,43,43,162.67	10,84,51,353.44	7,36,34,089.9	6,06,78,409.98
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
	Loans advances given employees [Member]		Other loans and advances [Member]	
Classification of loans and advances [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Loans and advances notes [Abstract]				
Loans and advances [Abstract]				
Disclosure of loans and advances [LineItems]				
Loans and advances, gross	47,83,069.25	13,99,586	11,59,26,003.52	4,63,73,357.46
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	47,83,069.25	13,99,586	11,59,26,003.52	4,63,73,357.46
Details of loans and advances due by directors, other officers or others [Abstract]				
Loans and advances due by directors	0	0	0	0
Loans and advances due by other officers	0	0	0	0
Total loans and advances due by directors, other officers or others	0	0	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]				
Loans and advances due by firms in which any director is partner	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2023	31/03/2022
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	11,59,26,003.52	4,63,73,357.46
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	11,59,26,003.52	4,63,73,357.46
Details of loans and advances due by directors, other officers or others [Abstract]		
Loans and advances due by directors	0	0
Loans and advances due by other officers	0	0
Total loans and advances due by directors, other officers or others	0	0
Details of loans and advances due by firms or companies in which any director is partner or director [Abstract]		
Loans and advances due by firms in which any director is partner	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]		
Provisions notes [Abstract]		
Disclosure of breakup of provisions [Abstract]		
Disclosure of breakup of provisions [LineItems]		
Provisions [Abstract]		
Provisions for employee benefits [Abstract]		
Total provisions for employee benefits	0	0
Provision for corporate tax [Abstract]		
Provision for other tax	2,68,40,000	2,57,51,000
Total provision for corporate tax	2,68,40,000	2,57,51,000
CSR expenditure provision	0	0
Other provisions	18,80,04,490.47	11,28,84,879.47
Total provisions	21,48,44,490.47	13,86,35,879.47

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Stock-in-trade [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	17,43,19,699.65	6,03,64,666.96	17,34,52,005.19	6,01,50,333.96
Mode of valuation	Refer to child member	Refer to child member	As per notes to financial statements	As per notes to financial statement

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [Member]	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	8,67,694.46	2,14,333	8,67,694.46	2,14,333
Mode of valuation	Refer to child member	Refer to child member	As per notes to financial statements	As per notes to financial statement
Nature of other inventories	Refer to child member	Refer to child member	Goods in Transit	Goods in Transit

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of assets based on security [Axis]	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	31/03/2023	31/03/2022	31/03/2023	31/03/2022
Subclassification and notes on liabilities and assets [Abstract]				
Trade receivables notes [Abstract]				
Trade receivables [Abstract]				
Subclassification of trade receivables [Abstract]				
Subclassification of trade receivables [LineItems]				
Breakup of trade receivables [Abstract]				
Trade receivables, gross	40,63,77,787.79	22,55,56,804.08	40,63,77,787.79	22,55,56,804.08
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	40,63,77,787.79	22,55,56,804.08	40,63,77,787.79	22,55,56,804.08
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Trade payables, long-term	0	0
Total other long-term liabilities	0	0
Nature of other provisions	Provision for Income Tax Provision for Liquidated Damages	Provision for Income Tax Provision for Liquidated Damages
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Public deposit payable, current	0	0
Total other payables, current	0	0
Accrued salary payable	2,60,18,507.67	1,81,78,851.2
Short-term employee related liabilities	74,00,316	42,12,571
Contribution to provident fund scheme	18,04,328	7,58,574
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	1,03,86,514.4	85,86,225.6
Total other current liabilities	4,56,09,666.07	3,17,36,221.8
Other non-current assets, others	28,41,250	28,41,250
Total other non-current assets	28,41,250	28,41,250
Nature of other non-current assets, others	Security Deposit Unsecured , Considered G o o d A b d u l Shukoor	Security Deposit Unsecured , Considered G o o d A b d u l Shukoor
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Fixed deposits with banks	0	0
Other balances with banks	3,88,18,389.66	2,33,727.68
Total balance with banks	3,88,18,389.66	2,33,727.68
Cheques, drafts on hand	1,31,880	0
Cash on hand	1,32,991.79	8,123
Total cash and cash equivalents	3,90,83,261.45	2,41,850.68
Total cash and bank balances	3,90,83,261.45	2,41,850.68
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Other current assets, others	5,47,43,476.08	3,86,15,734.06
Total other current assets	5,47,43,476.08	3,86,15,734.06

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Total contingent liabilities and commitments	0	0
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	As per financial statements attached

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

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

[201200] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of employee benefits explanatory [TextBlock]	As per notes to financial statements	As per notes to financial statements

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

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	1		2	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	AJITH KUMAR SANKARANARAYANAN	AJITH KUMAR SANKARANARAYANAN	JOYMON KOLANGATHU JOHN	JOYMON KOLANGATHU JOHN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BWBPS6743L	BWBPS6743L	BCKPK5091C	BCKPK5091C
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Key Management Personnel	Key Management Personnel
Description of nature of transactions with related party	Rent	Rent	Rent	Rent
Related party transactions [Abstract]				
Other related party transactions expense	5,24,400	7,77,600	5,24,400	8,45,257
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	3		4	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	HYGIENE MEDICAL SYSTEM	HYGIENE MEDICAL SYSTEM	LAB INDIA DIAGNOSTIC CENTRE	LAB INDIA DIAGNOSTIC CENTRE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAFFH2447B	AAFFH2447B	AAFFL2144K	AAFFL2144K
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives
Description of nature of transactions with related party	Sales	Sales	Purchase	Purchase
Related party transactions [Abstract]				
Purchases of goods related party transactions			6,178	15,011
Revenue from sale of goods related party transactions	13,46,909	62,93,075		
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	5		6	
	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	C-TECH	C-TECH	PRATHEESH JOSEPH	ANCHULA JOHN
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJJPM1104B	AJJPM1104B	AIBPJ9465F	AUKPJ7053N
Description of nature of related party relationship	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Enterprises which are owned, or have significant influence of or are partners with Key management personnel and their relatives	Key Management Personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Purchase	Purchase	Incentive	Commission
Related party transactions [Abstract]				
Purchases of goods related party transactions		61,900		
Revenue from sale of goods related party transactions	61,900			
Other related party transactions expense			14,21,850	11,87,500
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	0	0	0
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Disclosure of relationship and transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	7
	01/04/2021 to 31/03/2022
Disclosure of relationship and transactions between related parties [Abstract]	
Disclosure of relationship and transactions between related parties [LineItems]	
Name of related party	PRATHEESH JOSEPH
Country of incorporation or residence of related party	INDIA
Permanent account number of related party	AIBPJ9465F
Description of nature of related party relationship	Key Management Personnel
Description of nature of transactions with related party	Incentive
Related party transactions [Abstract]	
Other related party transactions expense	2,00,000
Transaction relating to key management personnel [Abstract]	
Remuneration for key managerial personnel	0
Amount written off during period in respect of debts due from related parties	0
Amount written back during period in respect of debts due to related parties	0

Unless otherwise specified, all monetary values are in INR

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

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

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

[300300] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Disclosure of earnings per share explanatory [TextBlock]		
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	7,67,99,115.46	7,72,02,463.4
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	7,67,99,115.46	7,72,02,463.4

[202800] Notes - Subsidiary information

Unless otherwise specified, all monetary values are in INR

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

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
Disclosure of notes on income taxes explanatory [TextBlock]		
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax liabilities [Abstract]		
Deferred tax liability, other	27,32,630	20,51,300
Total deferred tax liabilities	27,32,630	20,51,300

[202400] Notes - Investments in associates

Unless otherwise specified, all monetary values are in INR

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

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

Unless otherwise specified, all monetary values are in INR

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

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	31/03/2023	31/03/2022
Disclosure of cash flow statement explanatory [TextBlock]		
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	3,90,83,261.45	2,41,850.68
Total cash and cash equivalents	3,90,83,261.45	2,41,850.68

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Statement of profit and loss [Abstract]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	123,51,42,873.73	86,74,13,746.18
Total revenue from operations other than finance company	123,51,42,873.73	86,74,13,746.18
Total revenue from operations	123,51,42,873.73	86,74,13,746.18
Other income	78,32,054.9	67,88,248.83
Total revenue	124,29,74,928.63	87,42,01,995.01
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	41,96,29,595.18	32,71,99,880.18
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-11,33,01,671.23	-2,39,28,758.55
Employee benefit expense	29,24,59,916.94	14,30,81,716.79
Finance costs	2,25,27,324.03	67,54,110.09
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,29,23,076.27	87,19,418.47
Total depreciation, depletion and amortisation expense	1,29,23,076.27	87,19,418.47
CSR expenditure	11,82,667.78	0
Other expenses	50,20,46,294.84	30,72,79,559.04
Total expenses	113,74,67,203.81	76,91,05,926.02
Total profit before prior period items, exceptional items, extraordinary items and tax	10,55,07,724.82	10,50,96,068.99
Exceptional items before tax	0	-3,02,623.37
Total profit before extraordinary items and tax	10,55,07,724.82	10,47,93,445.62
Extraordinary items before tax	-11,87,279.36	-10,47,932.22
Total profit before tax	10,43,20,445.46	10,37,45,513.4
Tax expense [Abstract]		
Current tax	2,68,40,000	2,57,51,000
Deferred tax	6,81,330	7,92,050
Total tax expense	2,75,21,330	2,65,43,050
Total profit (loss) for period from continuing operations	7,67,99,115.46	7,72,02,463.4
Total profit (loss) for period before minority interest	7,67,99,115.46	7,72,02,463.4
Total profit (loss) for period	7,67,99,115.46	7,72,02,463.4
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 219.43	[INR/shares] 220.58
Diluted earnings per equity share	[INR/shares] 0	[INR/shares] 0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Total revenue from sale of products	0	0
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	123,51,42,873.73	86,74,13,746.18
Total revenue from sale of services	123,51,42,873.73	86,74,13,746.18
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	23,00,000	44,067.79
Total rental income on investment property	23,00,000	44,067.79
Other non-operating income [Abstract]		
Net gain/loss on foreign currency fluctuations treated as other income	2,22,049.9	52,563.77
Liabilities written off	0	0
Miscellaneous other non-operating income	53,10,005	66,91,617.27
Total other non-operating income	55,32,054.9	67,44,181.04
Total other income	78,32,054.9	67,88,248.83
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense long-term loans [Abstract]		
Interest expense long-term loans, banks	8,66,359.22	7,03,849.44
Interest expense long-term loans, others	18,44,955.57	11,63,158
Total interest expense long-term loans	27,11,314.79	18,67,007.44
Interest expense short-term loans [Abstract]		
Interest expense short-term loans, others	1,18,39,379	42,59,108.32
Total interest expense short-term loans	1,18,39,379	42,59,108.32
Other interest charges	2,40,106.2	4,95,434.33
Total interest expense	1,47,90,799.99	66,21,550.09
Other borrowing costs	77,36,524.04	1,32,560
Total finance costs	2,25,27,324.03	67,54,110.09
Employee benefit expense [Abstract]		
Salaries and wages	27,78,23,647.51	13,76,74,148
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		
Contribution to provident and other funds for others	75,77,185	18,17,528
Total contribution to provident and other funds	75,77,185	18,17,528
Gratuity	31,56,011	13,26,434
Staff welfare expense	28,81,044.43	13,45,411.79
Other employee related expenses	10,22,029	9,18,195
Total employee benefit expense	29,24,59,916.94	14,30,81,716.79
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	13,37,533.11	9,75,269.5
Rent	78,12,981.97	57,98,050.01
Repairs to building	9,37,812.78	5,09,248.63
Repairs to machinery	0	0
Insurance	9,34,358.03	10,33,024.78
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	6,63,735.6	3,94,802.32
Total rates and taxes excluding taxes on income	6,63,735.6	3,94,802.32
Telephone postage	46,57,911.87	29,55,856.8

Printing stationery	34,40,848.33	28,23,605.47
Information technology expenses	52,12,796.86	23,15,165.27
Travelling conveyance	85,79,252.62	2,49,10,315.81
Legal professional charges	68,74,377.48	51,63,520.06
Vehicle running expenses	0	4,43,894
Directors sitting fees	0	0
Donations subscriptions	9,59,739.64	4,67,825.61
Cost repairs maintenance other assets	15,85,711.2	7,12,489.17
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Total miscellaneous expenditure written off	0	0
Bad debts written off	8,83,523.47	3,90,334.95
Bad debts advances written off	0	0
Total write-off assets	8,83,523.47	3,90,334.95
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	3,00,000	2,50,000
Total payments to auditor	3,00,000	2,50,000
Miscellaneous expenses	45,78,65,711.88	25,81,36,156.66
Total other expenses	50,20,46,294.84	30,72,79,559.04
Current tax [Abstract]		
Current tax pertaining to current year	2,68,40,000	2,57,51,000
Total current tax	2,68,40,000	2,57,51,000

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

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023	01/04/2021 to 31/03/2022
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of stock-in-trade	-11,33,01,671.23	-2,39,28,758.55
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-11,33,01,671.23	-2,39,28,758.55
Exceptional items before tax	0	-3,02,623.37
Total exceptional items	0	-3,02,623.37
Other items extraordinary	-11,87,279.36	-10,47,932.22
Total extraordinary items before tax	-11,87,279.36	-10,47,932.22
Total extraordinary items	-11,87,279.36	-10,47,932.22
Total exceptional and extraordinary items	-11,87,279.36	-13,50,555.59
Revenue other services	123,51,42,873.73	86,74,13,746.18
Total gross income from services rendered	123,51,42,873.73	86,74,13,746.18
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Total earnings in foreign currency	0	0
Total revenue from sale of products	0	0
Domestic revenue services	123,51,42,873.73	86,74,13,746.18
Total revenue from sale of services	123,51,42,873.73	86,74,13,746.18
Gross value of transaction with related parties as per AS-18	0	0
Bad debts of related parties as per AS-18	0	0

[300100] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	As per notes to financial statements

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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	1	2	3
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	PRATHEESH JOSEPH	JOYMON KOLANGATHU JOHN	AJITH KUMAR SANKARANARAYANAN
Director identification number of key managerial personnel or director	06774998	06551559	06580318
Permanent account number of key managerial personnel or director	AIBPJ9465F	BCKPK5091C	BWBPS6743L
Date of birth of key managerial personnel or director	30/05/1979	21/11/1981	05/09/1979
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	DIPLOMA IN ELECTRONICS EN	DIPLOMA IN ELECTRONICS	Diploma in Medical Electr
Shares held by key managerial personnel or director	[shares] 0	[shares] 1,75,000	[shares] 1,75,000
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	30,20,000	1,01,07,491	1,01,57,100
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	30,20,000	1,01,07,491	1,01,57,100
Other compensation key managerial personnel or director			14,21,850
Total key managerial personnel or director remuneration	30,20,000	1,01,07,491	1,15,78,950

[301000] Notes - Corporate social responsibility

Disclosure of net profits for last three financial years [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023	01/04/2022 to 31/03/2023
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2021-22	2020-21	2019-2020
Profit before tax of financial year	10,37,45,513.4	3,94,21,219	3,42,33,432
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	10,37,45,516	3,94,21,219	3,42,33,432

Classification of CSR spending [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	1
	01/04/2022 to 31/03/2023
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [LineItems]	
CSR project or activity identified	Setting up of homes
Sector in which project is covered	Setting up homes and hostels for women
Whether projects or programs undertaken in local area or other	true
Name of state or union territory where projects or programs was undertaken	Kerala
Name of district where projects or programs was undertaken	Ernakulam
Budget amount outlay project or program wise	11,82,667.78
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	11,82,667.78
Overheads on projects or programs	0
Total amount spent on projects or programs	11,82,667.78
Cumulative expenditure upto reporting period	0
Expenditure on administrative overheads	0
Mode of amount spent	Directly by company

Unless otherwise specified, all monetary values are in INR

	01/04/2022 to 31/03/2023
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	Yes
Whether company has written CSR policy	No
Average net profit for last three financial years	5,91,33,389
Prescribed CSR expenditure	11,82,667.78
Amount CSR to be spent for financial year	11,82,667.78
Amount CSR spent for financial year	11,82,667.78
Amount spent in local area	11,82,667.78
Amount unspent CSR	0