

OVAL PROJECTS ENGINEERING LIMITED
Consolidated Financial Statements for period 01/04/2023 to 31/03/2024

[400100] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Name of company	OVAL PROJECTS ENGINEERING LIMITED	
Corporate identity number	U74900TR2013PLC008465	
Permanent account number of entity	AABCO9053D	
Address of registered office of company	House No.451568, Milan Chakra, (Near Prajapita Brahmakumar, i Centre), Badharghat, P.O. A. D. Nagar NA, Agartala, Tripura, 799003, India,	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Number of employees in the company at the end of the financial Year	9	
Whether company has published sustainability report for the financial Year	No	
Period covered by financial statements	2023-2024	2022-2023
Date of start of reporting period	01/04/2023	01/04/2022
Date of end of reporting period	31/03/2024	31/03/2023
Nature of report standalone consolidated	Consolidated	
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	

[400200] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]****..(1)**

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	
	01/04/2023 to 31/03/2024	
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	Refer report	Auditor's
Disclosure relating to quantitative details of fixed assets	Refer report	Auditor's
Disclosure relating to physical verification and material discrepancies of fixed assets	Refer report	Auditor's
Disclosure relating to title deeds of immovable properties	Refer report	Auditor's
Disclosure in auditors report relating to inventories	Refer report	Auditor's
Disclosure in auditors report relating to loans	Refer report	Auditor's
Disclosure about loans granted to parties covered under section 189 of companies act	Refer report	Auditor's
Disclosure relating to terms and conditions of loans granted	Refer report	Auditor's
Disclosure regarding receipt of loans granted	Refer report	Auditor's
Disclosure regarding terms of recovery of loans granted	Refer report	Auditor's
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Refer report	Auditor's
Disclosure in auditors report relating to deposits accepted	Refer report	Auditor's
Disclosure in auditors report relating to maintenance of cost records	Refer report	Auditor's
Disclosure in auditors report relating to statutory dues [TextBlock]	Refer report	Auditor's
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Refer report	Auditor's
Disclosure relating to disputed statutory dues [TextBlock]	Refer report	Auditor's
Disclosure in auditors report relating to default in repayment of financial dues	Refer report	Auditor's
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Refer report	Auditor's
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Refer report	Auditor's
Disclosure in auditors report relating to managerial remuneration	Refer report	Auditor's
Disclosure in auditors report relating to Nidhi Company	Refer report	Auditor's
Disclosure in auditors report relating to transactions with related parties	Refer report	Auditor's
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Refer report	Auditor's
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Refer report	Auditor's

Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Refer Auditor's report
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Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	A1
	01/04/2023 to 31/03/2024
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	Kapoor Goyal & co.
Name of auditor signing report	Tarun Kapoor
Firms registration number of audit firm	0001370N
Membership number of auditor	095949
Address of auditors	New Delhi
Permanent account number of auditor or auditor's firm	AAAFK2688J
SRN of form ADT-1	F06726285
Date of signing audit report by auditors	03/06/2024
Date of signing of balance sheet by auditors	03/06/2024

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure in auditor's report explanatory [TextBlock]	Textual information (1) [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
Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report	Refer Auditor's report

Textual information (1)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF

Oval Projects Engineering Pvt. Ltd.

Report on the Consolidated Financial Statements

Auditor's Opinion

We have audited the accompanying Consolidated financial statements of Oval Projects Engineering Pvt. Ltd., which comprise the Consolidated Balance Sheet as at 31/03/2024, Consolidated Statement of Profit and Loss, the consolidated cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. ("hereinafter referred as The Consolidated Financial Statements")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate financial statements and on the other financial information of the subsidiaries, associates and joint ventures, the aforesaid Consolidated Financial Statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Group and its associates as at March 31, 2024, their consolidated profits, their consolidated cash flows for the year ended on that date.

Basis for Opinion

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

Key audit matters

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

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

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

The Holding Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

The Holding 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 Consolidated financial statements that give a true and fair view of the Consolidated financial position, Consolidated financial performance and Consolidated cash flows of the Groups including its associates in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. The respective Board of Directors of the companies included in the Group and of its associates are responsible for 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 Consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the Consolidated Financial Statements by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated 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 respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of the Group and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated financial statements.

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

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

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls system in place and the operating effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern. Evaluate the overall presentation, structure and content of the Consolidated financial statements, including the disclosures, and whether the Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associates and joint ventures of which we are the independent auditors, to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated financial statements for the financial year ended March 31, 2024 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The accompanying Consolidated Financial Statements include the financial statements and other financial information in respect of 2 subsidiaries which reflect Group's share of total assets of Rs 103.75 crore as at March 31, 2024, and total revenues of Rs 77.96 crore and net cash outflows of Rs 0.54 crore for the year ended on that date and the other information which reflects Group's share of net Profit after tax of Rs 4.36 crore for the year ended March 31, 2024. Our opinion above on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements and other financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, based on our audit and on the consideration of report of the other auditors on separate financial statements and the other financial information of the subsidiary companies, associate companies and joint ventures, incorporated in India, as noted in the 'Other Matter' paragraph we give in the "Annexure A" a statement on the matters specified in paragraph 3(xxi) of the Order.

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

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

In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidation of the financial statements have been kept so far as it appears from our examination of those books and reports;

The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the consolidated cash flow statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements. In our opinion, the aforesaid Consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read

with Rule 7 of the Companies (Accounts) Rules, 2014.

On the basis of the written representations received from the directors of the Holding Company as on March 31, 2024 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors who are appointed under Section 139 of the Act, of its subsidiary companies, associate companies and joint ventures, none of the directors of the Group's companies, its associates, incorporated in India, is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.

With respect to the adequacy of the internal financial controls with reference to Consolidated Financial Statements of the Holding Company and its subsidiary companies, associate companies, incorporated in India, and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report; 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:

The Consolidated Financial Statements has disclosed the impact of pending litigations on its financial position of the Group in its financial statements. -Refer Note no 32 of Consolidated Financial Statements.

Provisions has been made in the consolidated financial statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts, if applicable.

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

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

(b) The respective management of holding company and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us, to the best of its knowledge and belief, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

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

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of accounts using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company with effect from April 1, 2023.

Based on our examination which included test checks, and as communicated by the respective auditor of two subsidiaries, the Holding Company have used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log), The Company has migrated to Tally Prime 3.01 from Tally Prime 2.0 during the year and is in the process of establishing necessary controls and documentations regarding audit trail. Consequently, The Company has fully enable audit trail on migration to Tally 3.01 on 21-12-2023 we are unable to comment on audit trail feature of the said software facility is not fully used by the company for the financial year 2023-2024, In case of the two subsidiaries, the accounts have been maintained using manual accounting, where in the aforesaid clause becomes inapplicable.

With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

	<p>FOR Kapoor Goyal & Co</p> <p>(Chartered Accountants)</p> <p>Reg No. :0001370N</p>
<p>Date : 27/08/2024</p> <p>Place : New Delhi</p>	<p>Tarun Kapoor</p> <p>Partner</p> <p>M. No.: 095949</p> <p>UDIN:- 24095949BKCLQV3753</p>

Annexure A to the Independent Auditor's Report of even date on the Consolidated Financial Statements of Oval Projects Engineering Private Limited

(Referred to in paragraph 1, under 'Report on Other Legal and Regulatory Requirements' section of our Report of even date) In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(xxi) There are few qualifications or adverse remarks by the respective auditors in the Companies (Auditors Report) Order (CARO) reports of the companies included in the consolidated financial statements.

Accordingly, the requirement to report on clause 3(xxi) of the Order is applicable to the Holding Company as given below:-

S.no	Name of Components Audited	Clause No of CARO 2020
1.	Oval Projects Engineering Private Limited	vii(a) & viii(b)
2.	OP OIL & GAS PRIVATE LIMITED	xvii

	<p>FOR Kapoor Goyal & Co</p> <p>(Chartered Accountants)</p> <p>Reg No. :0001370N</p>
<p>Date : 27/08/2024</p> <p>Place : New Delhi</p>	<p>Tarun Kapoor</p> <p>Partner</p> <p>M.No.: 095949</p> <p>UDIN:- 24095949BKCLQV3753</p>

"Annexure B" to the Independent Auditor's Report of even date on the Consolidated Financial

Statements of Oval Projects Engineering Private Limited

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

In conjunction with our audit of the consolidated financial statements of the Company as of and for the year ended March 31, 2024, we have

audited the internal financial controls over financial reporting of Oval Projects Engineering Private Limited (hereinafter referred to as "Parent") and its subsidiary companies, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion to the best of our information and according to the explanations given to us, the Parent and its subsidiary companies, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2023, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

	FOR Kapoor Goyal & Co (Chartered Accountants) Reg No. :0001370N

Date : 27/08/2024

Place : New Delhi

Tarun Kapoor

Partner

M.No. : 095949

[100100] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Balance sheet [Abstract]		
Equity and liabilities [Abstract]		
Shareholders' funds [Abstract]		
Share capital	13,66,22,150	6,56,250
Reserves and surplus	20,09,81,354.27	17,81,33,912.92
Total shareholders' funds	33,76,03,504.27	17,87,90,162.92
Share application money pending allotment	0	0
Minority interest	0	0
Non-current liabilities [Abstract]		
Long-term borrowings	3,38,77,466.41	6,54,23,838.25
Other long-term liabilities	4,47,73,201.85	1,72,72,124.49
Long-term provisions	5,83,463	0
Total non-current liabilities	7,92,34,131.26	8,26,95,962.74
Current liabilities [Abstract]		
Short-term borrowings	29,02,70,791.72	25,66,51,898.3
Trade payables	27,62,52,701.31	26,07,67,286.76
Other current liabilities	2,82,83,047.32	3,07,45,930.64
Short-term provisions	2,58,64,567	1,22,47,181
Total current liabilities	62,06,71,107.35	56,04,12,296.7
Total equity and liabilities	103,75,08,742.88	82,18,98,422.36
Assets [Abstract]		
Non-current assets [Abstract]		
Fixed assets [Abstract]		
Tangible assets	5,70,16,117	4,56,41,492.85
Intangible assets	2,565	1,03,686
Tangible assets capital work-in-progress	3,69,75,718	9,75,15,632.23
Total fixed assets	9,39,94,400	14,32,60,811.08
Non-current investments	19,17,458.12	19,16,928.12
Deferred tax assets (net)	22,54,332.35	22,24,540.35
Long-term loans and advances	62,77,024.59	2,64,67,232.36
Other non-current assets	18,86,59,361.28	1,61,31,444.23
Total non-current assets	29,31,02,576.34	19,00,00,956.14
Current assets [Abstract]		
Current investments	0	0
Inventories	39,88,07,226	23,02,98,000
Trade receivables	17,81,91,860.02	18,24,83,168.33
Cash and bank balances	10,78,05,112.38	11,32,21,140.37
Short-term loans and advances	5,95,98,441.14	6,59,55,902.73
Other current assets	3,527	3,99,39,254.79
Total current assets	74,44,06,166.54	63,18,97,466.22
Total assets	103,75,08,742.88	82,18,98,422.36

[100400] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of cash flows [Abstract]		
Whether cash flow statement is applicable on company	Yes	Yes
Cash flows from used in operating activities [Abstract]		
Profit before extraordinary items and tax	6,89,23,515.6	4,37,98,316.76
Adjustments for reconcile profit (loss) [Abstract]		
Adjustments to profit (loss) [Abstract]		
Adjustments for finance costs	3,30,76,572	3,21,31,075
Adjustments for depreciation and amortisation expense	66,36,000	94,09,170
Other adjustments to reconcile profit (loss)	21,658	-7,62,340
Total adjustments to profit (loss)	3,97,34,230	4,07,77,905
Adjustments for working capital [Abstract]		
Adjustments for decrease (increase) in inventories	-16,85,09,226	-7,68,72,500
Adjustments for decrease (increase) in trade receivables	42,91,308	3,23,54,730
Adjustments for decrease (increase) in other current assets	3,99,35,728	1,56,95,366
Adjustments for increase (decrease) in trade payables	1,54,85,415	3,32,24,244
Adjustments for increase (decrease) in other current liabilities	-24,62,883	72,80,720
Adjustments for provisions	1,42,00,849	1,11,88,540
Total adjustments for working capital	-9,70,58,809	2,28,71,100
Total adjustments for reconcile profit (loss)	-5,73,24,579	6,36,49,005
Net cash flows from (used in) operations	1,15,98,936.6	10,74,47,321.76
Income taxes paid (refund)	0	0
Other inflows (outflows) of cash	-1,89,00,552.59	1,58,35,675.61
Net cash flows from (used in) operating activities before extraordinary items	-73,01,615.99	12,32,82,997.37
Net cash flows from (used in) operating activities	-73,01,615.99	12,32,82,997.37
Cash flows from used in investing activities [Abstract]		
Other cash receipts from sales of equity or debt instruments of other entities	1,80,70,523	0
Proceeds from sales of tangible assets	5,00,000	11,50,000
Purchase of tangible assets	40,53,804	2,46,15,435
Cash advances and loans made to other parties	0	2,52,87,082
Cash receipts from repayment of advances and loans made to other parties	2,75,01,077	0
Other inflows (outflows) of cash	-15,23,38,239	-1,61,49,985
Net cash flows from (used in) investing activities before extraordinary items	-11,03,20,443	-6,49,02,502
Net cash flows from (used in) investing activities	-11,03,20,443	-6,49,02,502
Cash flows from used in financing activities [Abstract]		
Proceeds from issuing shares	14,32,10,082	0
Proceeds from borrowings	3,36,18,893	10,48,47,297
Repayments of borrowings	3,15,46,372	0
Interest paid	3,30,76,572	3,21,31,075
Other inflows (outflows) of cash	0	-5,75,01,912
Net cash flows from (used in) financing activities before extraordinary items	11,22,06,031	1,52,14,310
Net cash flows from (used in) financing activities	11,22,06,031	1,52,14,310
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-54,16,027.99	7,35,94,805.37
Net increase (decrease) in cash and cash equivalents	-54,16,027.99	7,35,94,805.37
Cash and cash equivalents cash flow statement at end of period	10,78,05,112.38	11,32,21,140.37

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]		
Name of shareholder [Axis]	Shareholder 1 [Member]		Shareholder 2 [Member]
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of shareholding more than five per cent in company [Abstract]			
Disclosure of shareholding more than five per cent in company [LineItems]			
Type of share	Equity	Equity	Equity
Name of shareholder	YASH SHARES AND STOCK PRIVATE LIMITED	Goutam Debnath	Goutam Debnath
CIN of shareholder	U67120MH2003PTC142577		
PAN of shareholder	AAACY2000K	ALPPD8341M	ALPPD8341M
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 6,95,652	[shares] 62,292	[shares] 1,06,51,932
Percentage of shareholding in company	5.09%	94.92%	77.97%

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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]				
Disclosure of classes of share capital [LineItems]				
Number of shares authorised	[shares] 2,00,23,793	[shares] 5,00,000	[shares] 2,00,23,793	[shares] 5,00,000
Value of shares authorised	20,02,37,930	50,00,000	20,02,37,930	50,00,000
Number of shares issued	[shares] 1,36,62,215	[shares] 65,625	[shares] 1,36,62,215	[shares] 65,625
Value of shares issued	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Number of shares subscribed and fully paid	[shares] 1,36,62,215	[shares] 65,625	[shares] 1,36,62,215	[shares] 65,625
Value of shares subscribed and fully paid	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0	0	0
Total number of shares subscribed	[shares] 1,36,62,215	[shares] 65,625	[shares] 1,36,62,215	[shares] 65,625
Total value of shares subscribed	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,36,62,215	[shares] 65,625	[shares] 1,36,62,215	[shares] 65,625
Value of shares called	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Value of shares paid-up	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 1,13,14,690	[shares] 0	[shares] 1,13,14,690	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 14,00,933	[shares] 0	[shares] 14,00,933	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 8,80,967	[shares] 0	[shares] 8,80,967	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 1,35,96,590	[shares] 0	[shares] 1,35,96,590	[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,35,96,590	[shares] 0	[shares] 1,35,96,590	[shares] 0
Number of shares outstanding at end of period	[shares] 1,36,62,215	[shares] 65,625	[shares] 1,36,62,215	[shares] 65,625
Reconciliation of value of shares outstanding [Abstract]				

Changes in share capital [Abstract]				
Increase in share capital during period [Abstract]				
Amount of public issue during period	0	0	0	0
Amount of bonus issue during period	11,31,46,900	0	11,31,46,900	0
Amount of rights issue during period	0	0	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other private placement issue during period	1,40,09,330	0	1,40,09,330	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0	0	0
Amount of other preferential allotment issue during period	88,09,670	0	88,09,670	0
Amount of issue allotted for contracts without payment received in cash during period	0	0	0	0
Amount of issue under scheme of amalgamation during period	0	0	0	0
Amount of other issues during period	0	0	0	0
Amount of employee stock option plan issued during period	0	0	0	0
Amount of other issue arising out of conversion of securities during period	0	0	0	0
Total aggregate amount of increase in share capital during period	13,59,65,900	0	13,59,65,900	0
Decrease in share capital during period [Abstract]				
Decrease in amount of shares bought back	0	0	0	0
Other decrease in amount of shares	0	0	0	0
Total decrease in share capital during period	0	0	0	0
Total increase (decrease) in share capital	13,59,65,900	0	13,59,65,900	0
Share capital at end of period	13,66,22,150	6,56,250	13,66,22,150	6,56,250
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0	0

Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0	0

Disclosure of classes of share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of share capital [Axis]	Equity shares 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of classes of share capital [Abstract]		
Disclosure of classes of share capital [LineItems]		
Type of share	Equity	Equity
Number of shares authorised	[shares] 2,00,23,793	[shares] 5,00,000
Value of shares authorised	20,02,37,930	50,00,000
Number of shares issued	[shares] 1,36,62,215	[shares] 65,625
Value of shares issued	13,66,22,150	6,56,250
Number of shares subscribed and fully paid	[shares] 1,36,62,215	[shares] 65,625
Value of shares subscribed and fully paid	13,66,22,150	6,56,250
Number of shares subscribed but not fully paid	[shares] 0	[shares] 0
Value of shares subscribed but not fully paid	0	0
Total number of shares subscribed	[shares] 1,36,62,215	[shares] 65,625
Total value of shares subscribed	13,66,22,150	6,56,250
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,36,62,215	[shares] 65,625
Value of shares called	13,66,22,150	6,56,250
Value of shares paid-up	13,66,22,150	6,56,250
Par value per share	[INR/shares] 10	[INR/shares] 10
Amount per share called in case shares not fully called	[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	[shares] 0
Number of shares issued as bonus shares	[shares] 1,13,14,690	[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued in other private placement	[shares] 14,00,933	[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0
Number of shares issued as other preferential allotment	[shares] 8,80,967	[shares] 0
Number of shares allotted for contracts without payment received in cash	[shares] 0	[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0
Total aggregate number of shares issued during period	[shares] 1,35,96,590	[shares] 0
Decrease in number of shares during period [Abstract]		
Number of shares bought back	[shares] 0	[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 1,35,96,590	[shares] 0
Number of shares outstanding at end of period	[shares] 1,36,62,215	[shares] 65,625
Reconciliation of value of shares outstanding [Abstract]		
Changes in share capital [Abstract]		
Increase in share capital during period [Abstract]		
Amount of public issue during period	0	0
Amount of bonus issue during period	11,31,46,900	0
Amount of rights issue during period	0	0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0
Amount of other private placement issue during period	1,40,09,330	0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0
Amount of other preferential allotment issue during period	88,09,670	0
Amount of issue allotted for contracts without payment received in cash during period	0	0
Amount of issue under scheme of amalgamation during period	0	0

Amount of other issues during period	0	0
Amount of employee stock option plan issued during period	0	0
Amount of other issue arising out of conversion of securities during period	0	0
Total aggregate amount of increase in share capital during period	13,59,65,900	0
Decrease in share capital during period [Abstract]		
Decrease in amount of shares bought back	0	0
Other decrease in amount of shares	0	0
Total decrease in share capital during period	0	0
Total increase (decrease) in share capital	13,59,65,900	0
Share capital at end of period	13,66,22,150	6,56,250
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	[shares] 0
Shares in company held by ultimate holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 0	[shares] 0
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0
Aggregate number of fully paid-up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0
Number of shares proposed to be issued	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on share capital explanatory [TextBlock]	Textual information (2) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Number of persons on private placement of equity share	4	0
Nature of security on private placement of equity share	Normal Voting Right	Normal Voting Right
Number of persons on private placement of preference share	0	0
Number of allottees in case of preferential allotment	3	0
Whether reduction in capital done during year	No	No
Whether money raised from public offering during year	No	No

Textual information (2)

Disclosure of notes on share capital explanatory [Text Block]

PARTICULARS	Note		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL
	No.							
Share Capital	3							
Authorised:								
OPEPL : 2,00,00,000 Equity Shares of INR 10/- each			200,000,000.00	100,000.00	137,930.00		200,237,930.00	5,000,000.0
OFPL : 5,00,000 Equity Shares of INR 10/- each								
OP O&G : 10,000 Equity Shares of INR 10/- each								
OVAL BT : 13793 Equity Shares of INR 10/- each								
			200,000,000.00	100,000.00	137,930.00	-	200,237,930.00	5,000,000.0
Issued, Subscribed, Called up Share Capital								
OPEPL : 1,36,62,215 Equity Shares of INR 10/- each			136,622,150.00				136,622,150.00	656,250.00
OFPL : 5,00,000 Equity Shares of INR 10/- each							-	
OP O&G : 10,000 Equity Shares of INR 10/- each				100,000.00		-100,000.00	-	
OVAL BT : 13793 Equity Shares of INR 10/- each					137,930.00	-137,930.00	-	
			136,622,150.00	100,000.00	137,930.00	-237,930.00	136,622,150.00	656,250.00

	No. of Shares	Holding						
OPEPL : 1,36,62,215 equity Shares of INR 10/- each(Only Holding more than 5%)								
Dhirendra Chandra Sarkar	284886	0.021	2,848,860.00					16,660.00
Nagendra Debnath	285057	0.021	2,850,570.00					16,670.00
Yash Shares Stock Private Limited	695652	0.051	6,956,520.00					-
Goutam Debnath	10651932	0.780	106,519,320.00					622,920.00
Misc Others	1744688	0.146	17,446,880.00				136622150.000	
OFPL : 500000 Equity Shares of INR 10/- each								
Oval Projects Engineering P Ltd	499999	1.00						
Goutam Debnath	1	0.00					0.00	
OP OIL & GAS: 10000 Equity Shares of INR 10/- each								
Oval Projects Engineering P Ltd	9999	1.00		99990.00				
Goutam Debnath	1	0.00		10.00			100000.00	
OVAL BIOTECH : 13793 equity Shares of INR 10/- each								

Oval Projects Engineering P Ltd	13792	1.00			137920			
Goutam Debnath	1	0.00			10		137930	
Less : INVESTMENT IN SUBSIDIARY BY OPEPL (in OFPL)						-	-	
Less : INVESTMENT IN SUBSIDIARY BY OPEPL (in OP OIL & Gas)						-100,000.00	-100,000.00	
Less : INVESTMENT IN SUBSIDIARY BY OPEPL (In OVAL BT)						-137,930.00	-137,930.00	
			136,622,150.00	100,000.00	137,930.00	-237,930.00	136,622,150.00	656,250.00

[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]		Securities premium account [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	4,36,65,499.6	3,23,13,475.76	0	0
Other additions to reserves	12,03,91,081.74	0	12,03,91,081.74	0
Total additions to reserves	16,40,56,581.34	3,23,13,475.76	12,03,91,081.74	0
Deductions to reserves [Abstract]				
Other deductions to reserves	11,31,46,900	0	2,43,43,750	0
Total deductions to reserves	11,31,46,900	0	2,43,43,750	0
Total changes in reserves	5,09,09,681.34	3,23,13,475.76	9,60,47,331.74	0
Reserves at end of period	20,09,81,354.27	17,81,33,912.92	12,03,91,081.74	2,43,43,750

Statement of changes in reserves [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of reserves [Axis]	Other reserves [Member]		Other reserves, others [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Statement of changes in reserves [Abstract]				
Statement of changes in reserves [LineItems]				
Changes in reserves [Abstract]				
Additions to reserves [Abstract]				
Profit (loss) for period	4,36,65,499.6	3,23,13,475.76	4,36,65,499.6	3,23,13,475.76
Other additions to reserves	0	0	0	0
Total additions to reserves	4,36,65,499.6	3,23,13,475.76	4,36,65,499.6	3,23,13,475.76
Deductions to reserves [Abstract]				
Other deductions to reserves	8,88,03,150	0	8,88,03,150	0
Total deductions to reserves	8,88,03,150	0	8,88,03,150	0
Total changes in reserves	-4,51,37,650.4	3,23,13,475.76	-4,51,37,650.4	3,23,13,475.76
Reserves at end of period	8,05,90,272.53	15,37,90,162.92	8,05,90,272.53	15,37,90,162.92
Description of nature and purpose of other reserves/funds	Profit and Loss Account	Profit and Loss Account	Profit and Loss Account	Profit and Loss Account

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on reserves explanatory [TextBlock]	Textual information (3) [See below]

Textual information (3)

Disclosure of notes on reserves explanatory [Text Block]

Reserves & Surplus	4	OPEPL	OP OIL & GAS	OVAL BT		As at March 31, 2024	OPEPL	OP OIL & GAS	OV
Profit and Loss Account									
Opening Balance		125,782,364.15	-105,891.00	51,449.78		125,727,922.93	96,039,280.89	25,509,997.27	-72
Net Profit for the year		43,713,769.46	-10,400.00	-37,869.86		43,665,499.60	29,743,083.26	2,603,692.50	-33
Funds Available during the year		169,496,133.61	-116,291.00	13,579.92	-	169,393,422.53	125,782,364.15	28,113,689.77	-10
Less : Funds utilized during the year(Bonus Issues)		88,803,150.00				88,803,150.00			
Balance transferred to Reserve and Surplus		80,692,983.61	-116,291.00	13,579.92	-	80,590,272.53	125,782,364.15	28,113,689.77	-10
Share premium Account									
Opening Balance		24,343,750.00				24,343,750.00	24,343,750.00	-	-
(+) Current Year Receipts		120,391,081.74				120,391,081.74			
(-) Written Back in Current Year		24,343,750.00				24,343,750.00			
Closing Balance		120,391,081.74				120,391,081.74	24,343,750.00	-	-
Adjustment on De-recognition of Investment						-			
Less: Minority Interest						-			
		201,084,065.35	-116,291.00	13,579.92	-	200,981,354.27	150,126,114.15	28,113,689.77	-10
Capital reserve									
Share of Minority Share holders in Subsidiary						-			
		201,084,065.35	-116,291.00	13,579.92	-	200,981,354.27	150,126,114.15	28,113,689.77	-10

[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]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	3,38,77,466.41	5,90,87,685.25	3,38,77,466.41	5,90,87,685.25

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	0	63,36,153	0	63,36,153

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]		Other loans and advances, others [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [LineItems]				
Borrowings	29,02,70,791.72	25,66,51,898.3	29,02,70,791.72	25,66,51,898.3

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on borrowings explanatory [TextBlock]	Textual information (4) [See below]

Textual information (4)

Disclosure of notes on borrowings explanatory [Text Block]

Non Current Liabilities	5	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT
Secured									
Term Loan									
-Loan from Banks and Other FIs - Land		25742036				25742036	28,562,512.00		-
-Loan from Banks and Other FIs - P & M							-	28,454,170.00	-
-Loan from Banks and Other FIs - Agriculture & allied		1379771.41				1379771.41	2,071,003.25		-
-Loan from Banks and Other FIs-Others		6755659				6755659			
Unsecured									-
Loans and Advances from Related Parties							-	6,336,153.00	-
Other Borrowings								-	
Less: Contra Adjustment									
Total	5a	33,877,466.41	-	-	-	33,877,466.41	30,633,515.25	34,790,323.00	-

[201000] Notes - Tangible assets

Disclosure of additional information tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]		Land [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies
Useful lives or depreciation rates tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies

Disclosure of additional information tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]		Other plant and equipment [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies
Useful lives or depreciation rates tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies

Disclosure of additional information tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]		Vehicles [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies
Useful lives or depreciation rates tangible assets	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies	Refer Accounting Policies	to Refer Accounting Policies

Disclosure of additional information tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]				Office equipment [Member]	
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned assets [Member]		Owned and leased assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Useful lives or depreciation rates tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies

Disclosure of additional information tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]		Computer equipments [Member]			
Sub classes of tangible assets [Axis]	Owned assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Useful lives or depreciation rates tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies

Disclosure of additional information tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]		Other tangible assets, others [Member]			
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]		Owned and leased assets [Member]		Owned assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information tangible assets [Abstract]						
Disclosure of additional information tangible assets [LineItems]						
Depreciation method tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Useful lives or depreciation rates tangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies

Disclosure of tangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Company total tangible assets [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	3,58,90,826.03	54,69,844.67	3,58,90,826.03	54,69,844.67		
Depreciation tangible assets	-66,35,591.41	-93,73,191.59			66,35,591.41	93,73,191.59
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	1,78,80,610.47	7,26,605.23	2,49,52,612.44	43,12,243.23	70,72,001.97	35,85,638
Total disposals tangible assets	1,78,80,610.47	7,26,605.23	2,49,52,612.44	43,12,243.23	70,72,001.97	35,85,638
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	18,349	0	18,349	0	0
Total other adjustments tangible assets	0	18,349	0	18,349	0	0
Total changes in tangible assets	1,13,74,624.15	-46,11,603.15	1,09,38,213.59	11,75,950.44	-4,36,410.56	57,87,553.59
Tangible assets at end of period	5,70,16,117	4,56,41,492.85	11,19,09,644.08	10,09,71,430.49	5,48,93,527.08	5,53,29,937.64

Disclosure of tangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	40,47,080	0	40,47,080		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	61,97,080	0	61,97,080	0	0	0
Total disposals tangible assets	61,97,080	0	61,97,080	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	18,349	0	18,349	0	0
Total other adjustments tangible assets	0	18,349	0	18,349	0	0
Total changes in tangible assets	-61,97,080	40,65,429	-61,97,080	40,65,429	0	0
Tangible assets at end of period	1,21,31,251	1,83,28,331	1,21,31,251	1,83,28,331	0	0

Disclosure of tangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Land [Member]					
Sub classes of tangible assets [Axis]	Owned assets [Member]					
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	0	40,47,080	0	40,47,080		
Depreciation tangible assets	0	0			0	0
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	61,97,080	0	61,97,080	0	0	0
Total disposals tangible assets	61,97,080	0	61,97,080	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	18,349	0	18,349	0	0
Total other adjustments tangible assets	0	18,349	0	18,349	0	0
Total changes in tangible assets	-61,97,080	40,65,429	-61,97,080	40,65,429	0	0
Tangible assets at end of period	1,21,31,251	1,83,28,331	1,21,31,251	1,83,28,331	0	0

Disclosure of tangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Buildings [Member]			Other building [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			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]	Carrying amount [Member]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
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	3,53,91,489	3,53,91,489		3,53,91,489	3,53,91,489	
Depreciation tangible assets	-17,28,391		17,28,391	-17,28,391		17,28,391
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	3,36,63,098	3,53,91,489	17,28,391	3,36,63,098	3,53,91,489	17,28,391
Tangible assets at end of period	3,36,63,098	3,53,91,489	17,28,391	3,36,63,098	3,53,91,489	17,28,391

Disclosure of tangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other building [Member]			Plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			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]	Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	3,53,91,489	3,53,91,489		82,705.08	2,32,547.67	82,705.08
Depreciation tangible assets	-17,28,391		17,28,391	-17,63,385.22	-50,60,272.83	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	1,15,38,368.7	0	1,73,40,301.67
Total disposals tangible assets	0	0	0	1,15,38,368.7	0	1,73,40,301.67
Total changes in tangible assets	3,36,63,098	3,53,91,489	17,28,391	-1,32,19,048.84	-48,27,725.16	-1,72,57,596.59
Tangible assets at end of period	3,36,63,098	3,53,91,489	17,28,391	40,68,667	1,72,87,715.84	2,18,33,524.13

Disclosure of tangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Plant and equipment [Member]			Other plant and equipment [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,32,547.67			82,705.08	2,32,547.67	82,705.08
Depreciation tangible assets		17,63,385.22	50,60,272.83	-17,63,385.22	-50,60,272.83	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	58,01,932.97	0	1,15,38,368.7	0	1,73,40,301.67
Total disposals tangible assets	0	58,01,932.97	0	1,15,38,368.7	0	1,73,40,301.67
Total changes in tangible assets	2,32,547.67	-40,38,547.75	50,60,272.83	-1,32,19,048.84	-48,27,725.16	-1,72,57,596.59
Tangible assets at end of period	3,90,91,120.72	1,77,64,857.13	2,18,03,404.88	40,68,667	1,72,87,715.84	2,18,33,524.13

Disclosure of tangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,32,547.67			82,705.08	2,32,547.67	82,705.08
Depreciation tangible assets		17,63,385.22	50,60,272.83	-17,63,385.22	-50,60,272.83	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	58,01,932.97	0	1,15,38,368.7	0	1,73,40,301.67
Total disposals tangible assets	0	58,01,932.97	0	1,15,38,368.7	0	1,73,40,301.67
Total changes in tangible assets	2,32,547.67	-40,38,547.75	50,60,272.83	-1,32,19,048.84	-48,27,725.16	-1,72,57,596.59
Tangible assets at end of period	3,90,91,120.72	1,77,64,857.13	2,18,03,404.88	40,68,667	1,72,87,715.84	2,18,33,524.13

Disclosure of tangible assets [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other plant and equipment [Member]			Furniture and fixtures [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	2,32,547.67			77,108.31	16,000	77,108.31
Depreciation tangible assets		17,63,385.22	50,60,272.83	-82,874.55	-1,05,081.76	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	58,01,932.97	0	0	0	0
Total disposals tangible assets	0	58,01,932.97	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others				0	0	0
Total other adjustments tangible assets				0	0	0
Total changes in tangible assets	2,32,547.67	-40,38,547.75	50,60,272.83	-5,766.24	-89,081.76	77,108.31
Tangible assets at end of period	3,90,91,120.72	1,77,64,857.13	2,18,03,404.88	3,08,554	3,14,320.24	12,97,345.31

Disclosure of tangible assets [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	16,000			77,108.31	16,000	77,108.31
Depreciation tangible assets		82,874.55	1,05,081.76	-82,874.55	-1,05,081.76	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0	0	0	0
Total other adjustments tangible assets	0	0	0	0	0	0
Total changes in tangible assets	16,000	82,874.55	1,05,081.76	-5,766.24	-89,081.76	77,108.31
Tangible assets at end of period	12,20,237	9,88,791.31	9,05,916.76	3,08,554	3,14,320.24	12,97,345.31

Disclosure of tangible assets [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Furniture and fixtures [Member]			Vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	16,000			0	5,80,000	0
Depreciation tangible assets		82,874.55	1,05,081.76	-26,10,819	-36,61,773	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	1,45,161.77	7,26,605.23	14,15,230.77
Total disposals tangible assets	0	0	0	1,45,161.77	7,26,605.23	14,15,230.77
Other adjustments tangible assets [Abstract]						
Other adjustments tangible assets, others	0	0	0			
Total other adjustments tangible assets	0	0	0			
Total changes in tangible assets	16,000	82,874.55	1,05,081.76	-27,55,980.77	-38,08,378.23	-14,15,230.77
Tangible assets at end of period	12,20,237	9,88,791.31	9,05,916.76	57,28,461	84,84,441.77	3,51,14,634

Disclosure of tangible assets [Table]

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Vehicles [Member]			Motor vehicles [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	5,80,000			0	5,80,000	0
Depreciation tangible assets		26,10,819	36,61,773	-26,10,819	-36,61,773	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	43,12,243.23	12,70,069	35,85,638	1,45,161.77	7,26,605.23	14,15,230.77
Total disposals tangible assets	43,12,243.23	12,70,069	35,85,638	1,45,161.77	7,26,605.23	14,15,230.77
Total changes in tangible assets	-37,32,243.23	13,40,750	76,135	-27,55,980.77	-38,08,378.23	-14,15,230.77
Tangible assets at end of period	3,65,29,864.77	2,93,86,173	2,80,45,423	57,28,461	84,84,441.77	3,51,14,634

Disclosure of tangible assets [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	5,80,000			0	5,80,000	0
Depreciation tangible assets		26,10,819	36,61,773	-26,10,819	-36,61,773	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	43,12,243.23	12,70,069	35,85,638	1,45,161.77	7,26,605.23	14,15,230.77
Total disposals tangible assets	43,12,243.23	12,70,069	35,85,638	1,45,161.77	7,26,605.23	14,15,230.77
Total changes in tangible assets	-37,32,243.23	13,40,750	76,135	-27,55,980.77	-38,08,378.23	-14,15,230.77
Tangible assets at end of period	3,65,29,864.77	2,93,86,173	2,80,45,423	57,28,461	84,84,441.77	3,51,14,634

Disclosure of tangible assets [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Motor vehicles [Member]			Office equipment [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	5,80,000			1,24,103.98	5,20,468	1,24,103.98
Depreciation tangible assets		26,10,819	36,61,773	-2,26,586.98	-1,75,389	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	43,12,243.23	12,70,069	35,85,638	0	0	0
Total disposals tangible assets	43,12,243.23	12,70,069	35,85,638	0	0	0
Total changes in tangible assets	-37,32,243.23	13,40,750	76,135	-1,02,483	3,45,079	1,24,103.98
Tangible assets at end of period	3,65,29,864.77	2,93,86,173	2,80,45,423	6,08,029	7,10,512	19,07,755.98

Disclosure of tangible assets [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	5,20,468			1,24,103.98	5,20,468	1,24,103.98
Depreciation tangible assets		2,26,586.98	1,75,389	-2,26,586.98	-1,75,389	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	5,20,468	2,26,586.98	1,75,389	-1,02,483	3,45,079	1,24,103.98
Tangible assets at end of period	17,83,652	12,99,726.98	10,73,140	6,08,029	7,10,512	19,07,755.98

Disclosure of tangible assets [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Office equipment [Member]			Computer equipments [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	5,20,468			1,00,966.5	62,732	1,00,966.5
Depreciation tangible assets		2,26,586.98	1,75,389	-98,199.5	-1,75,507	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	5,20,468	2,26,586.98	1,75,389	2,767	-1,12,775	1,00,966.5
Tangible assets at end of period	17,83,652	12,99,726.98	10,73,140	2,40,311	2,37,544	27,39,195.5

Disclosure of tangible assets [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]					
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	62,732			1,00,966.5	62,732	1,00,966.5
Depreciation tangible assets		98,199.5	1,75,507	-98,199.5	-1,75,507	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	62,732	98,199.5	1,75,507	2,767	-1,12,775	1,00,966.5
Tangible assets at end of period	26,38,229	24,98,884.5	24,00,685	2,40,311	2,37,544	27,39,195.5

Disclosure of tangible assets [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Computer equipments [Member]			Other tangible assets [Member]		
Sub classes of tangible assets [Axis]	Owned assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
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	62,732			1,14,453.16	11,017	1,14,453.16
Depreciation tangible assets		98,199.5	1,75,507	-1,25,335.16	-1,95,168	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	62,732	98,199.5	1,75,507	-10,882	-1,84,151	1,14,453.16
Tangible assets at end of period	26,38,229	24,98,884.5	24,00,685	2,67,746	2,78,628	14,94,449.16

Disclosure of tangible assets [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

Classes of tangible assets [Axis]	Other tangible assets [Member]			Other tangible assets, others [Member]		
Sub classes of tangible assets [Axis]	Owned and leased assets [Member]			Owned and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets				Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,017			1,14,453.16	11,017	1,14,453.16
Depreciation tangible assets		1,25,335.16	1,95,168	-1,25,335.16	-1,95,168	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	11,017	1,25,335.16	1,95,168	-10,882	-1,84,151	1,14,453.16
Tangible assets at end of period	13,79,996	12,26,703.16	11,01,368	2,67,746	2,78,628	14,94,449.16

Disclosure of tangible assets [Table]

..(19)

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]			Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]		Gross carrying amount [Member]
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024
Disclosure of tangible assets [Abstract]						
Disclosure of tangible assets [LineItems]						
Nature of other tangible assets	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment
Reconciliation of changes in tangible assets [Abstract]						
Changes in tangible assets [Abstract]						
Additions other than through business combinations tangible assets	11,017			1,14,453.16	11,017	1,14,453.16
Depreciation tangible assets		1,25,335.16	1,95,168	-1,25,335.16	-1,95,168	
Disposals tangible assets [Abstract]						
Disposals tangible assets, others	0	0	0	0	0	0
Total disposals tangible assets	0	0	0	0	0	0
Total changes in tangible assets	11,017	1,25,335.16	1,95,168	-10,882	-1,84,151	1,14,453.16
Tangible assets at end of period	13,79,996	12,26,703.16	11,01,368	2,67,746	2,78,628	14,94,449.16

Disclosure of tangible assets [Table]

..(20)

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]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]	
	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of tangible assets [Abstract]			
Disclosure of tangible assets [LineItems]			
Nature of other tangible assets	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment	Air Conditioner, Printer, Tools and Equipment
Reconciliation of changes in tangible assets [Abstract]			
Changes in tangible assets [Abstract]			
Additions other than through business combinations tangible assets	11,017		
Depreciation tangible assets		1,25,335.16	1,95,168
Disposals tangible assets [Abstract]			
Disposals tangible assets, others	0	0	0
Total disposals tangible assets	0	0	0
Total changes in tangible assets	11,017	1,25,335.16	1,95,168
Tangible assets at end of period	13,79,996	12,26,703.16	11,01,368

[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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-411	-35,978			411	35,978
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	1,00,710	0	2,03,400	0	1,02,690	0
Total disposals intangible assets	1,00,710	0	2,03,400	0	1,02,690	0
Total changes in intangible assets	-1,01,121	-35,978	-2,03,400	0	-1,02,279	35,978
Intangible assets at end of period	2,565	1,03,686	51,280	2,54,680	48,715	1,50,994

Disclosure of intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other 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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-411	-35,978			411	35,978
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	1,00,710	0	2,03,400	0	1,02,690	0
Total disposals intangible assets	1,00,710	0	2,03,400	0	1,02,690	0
Total changes in intangible assets	-1,01,121	-35,978	-2,03,400	0	-1,02,279	35,978
Intangible assets at end of period	2,565	1,03,686	51,280	2,54,680	48,715	1,50,994

Disclosure of intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-411	-35,978			411	35,978
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	1,00,710	0	2,03,400	0	1,02,690	0
Total disposals intangible assets	1,00,710	0	2,03,400	0	1,02,690	0
Total changes in intangible assets	-1,01,121	-35,978	-2,03,400	0	-1,02,279	35,978
Intangible assets at end of period	2,565	1,03,686	51,280	2,54,680	48,715	1,50,994

Disclosure of intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [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]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of intangible assets [Abstract]						
Disclosure of intangible assets [LineItems]						
Nature of other intangible assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets	Intangible Assets
Reconciliation of changes in intangible assets [Abstract]						
Changes in intangible assets [Abstract]						
Additions to intangible assets [Abstract]						
Additions through internal development	0	0	0	0		
Total additions to intangible assets	0	0	0	0		
Amortization intangible assets	-411	-35,978			411	35,978
Disposals intangible assets [Abstract]						
Disposals intangible assets, others	1,00,710	0	2,03,400	0	1,02,690	0
Total disposals intangible assets	1,00,710	0	2,03,400	0	1,02,690	0
Total changes in intangible assets	-1,01,121	-35,978	-2,03,400	0	-1,02,279	35,978
Intangible assets at end of period	2,565	1,03,686	51,280	2,54,680	48,715	1,50,994

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]		Other intangible assets [Member]		Other intangible assets, others [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 and other than internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]						
Disclosure of additional information intangible assets [LineItems]						
Useful lives or amortization rates intangible assets	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies
Description of amortization method used	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies	Refer to Accounting Policies

Disclosure of additional information intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of intangible assets [Axis]	Other intangible assets, others [Member]	
Sub classes of intangible assets [Axis]	Internally generated intangible assets [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional information intangible assets [Abstract]		
Disclosure of additional information intangible assets [LineItems]		
Useful lives or amortization rates intangible assets	Refer to Accounting Policies	Refer to Accounting Policies
Description of amortization method used	Refer to Accounting Policies	Refer to Accounting Policies

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of non-current investments [Axis]	A1	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Non-current investments [Abstract]		
Disclosure of details of non-current investments [Abstract]		
Details of non-current investments [LineItems]		
Type of non-current investments	Other non-current investments	Other non-current investments
Class of non-current investments	Other investments	Other investments
Non-current investments	19,17,458.12	19,16,928.12
Name of body corporate in whom investment has been made	NA	NA

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on non-current investments explanatory [TextBlock]	Textual information (5) [See below]	
Aggregate amount of quoted non-current investments	0	0
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	19,17,458.12	19,16,928.12
Aggregate provision for diminution in value of non-current investments	0	0

Textual information (5)

Disclosure of notes on non-current investments explanatory [Text Block]

(b) Non current Investments			OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS
-Investment property									
-Investment in Equity Instruments									
--In Subsidiary/JV/Associates/Controlled Companies:									
Equity Shares of OFPL Fresh (P) Ltd CIN : U01113TR2018PTC013542 (Disposed in this year)			5,000,000.00				5,000,000.00	5,000,000.00	
Equity Shares of OP Oil & Gas (P) Ltd CIN: U45100TR2020PTC013820			100,000.00				100,000.00	100,000.00	
Equity Shares of OPEPL INDIA (P) Ltd CIN: U01100TR2020PTC013761			137,920.00				137,920.00		
-Investments in partnership firms							-		
Other non-current investments -Investments in Gold/Jewellery			1,917,468.12				1,917,468.12	1,916,928.12	
Less: Investment in Subsidiary (OP OIL & GAS)						-100,000.00	-100,000.00		
Less: Investment in Subsidiary (OPEPL)						-137,930.00	-137,930.00		
Less: Investment in WOS Disposed(OFPL)			-5,000,000.00				-5,000,000.00		
			2,155,388.12	-		-237,930.00	1,917,458.12	7,016,928.12	-
Aggregate amount of quoted investments and market value									
Aggregate amount of Unquoted Investment			2,155,388.12					2,016,928.12	-

[200600] Notes - Subclassification and notes on liabilities and assets**Disclosure of breakup of provisions [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [LineItems]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	0	0	0	0
Provision leave encashment	0	0	0	0
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	5,83,463	0	0	0
Total provisions for employee benefits	5,83,463	0	0	0
Provision for corporate tax [Abstract]				
Provision for current tax	0	0	2,58,64,567	1,22,47,181
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	2,58,64,567	1,22,47,181
Provision for proposed dividend [Abstract]				
Provision for proposed equity dividend [Abstract]				
Provision for proposed equity interim dividend	0	0	0	0
Provision for proposed equity final dividend	0	0	0	0
Provision for proposed equity special dividend	0	0	0	0
Total provision for proposed equity dividend	0	0	0	0
Provision for proposed preference dividend [Abstract]				
Provision for proposed preference interim dividend	0	0	0	0
Provision for proposed preference final dividend	0	0	0	0
Provision for proposed preference special dividend	0	0	0	0
Total provision for proposed preference dividend	0	0	0	0
Total provision for proposed dividend	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	5,83,463	0	2,58,64,567	1,22,47,181

Loans and advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Long-term [Member]		Short-term [Member]	
Classification of loans and advances [Axis]	Security deposits [Member]		Loans and advances to related parties [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Unsecured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	62,77,024.59	2,64,67,232.36	35,32,066.04	54,70,275
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	62,77,024.59	2,64,67,232.36	35,32,066.04	54,70,275
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 private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given other related parties [Member]		Loans advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	35,32,066.04	54,70,275	35,59,236.64	1,55,27,987.25
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	35,32,066.04	54,70,275	35,59,236.64	1,55,27,987.25
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 private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]			
Classification of loans and advances [Axis]	Loans advances given employees [Member]		Prepaid expenses [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]		Secured considered good [Member]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	9,33,000	3,52,000	10,93,891	16,71,778
Allowance for bad and doubtful loans and advances	0	0	0	0
Loans and advances	9,33,000	3,52,000	10,93,891	16,71,778
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 private companies in which any director is member	0	0	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0	0	0

Loans and advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on time period [Axis]	Short-term [Member]	
Classification of loans and advances [Axis]	Other loans and advances, others [Member]	
Classification of assets based on security [Axis]	Secured considered good [Member]	
	31/03/2024	31/03/2023
Subclassification and notes on liabilities and assets [Abstract]		
Loans and advances notes [Abstract]		
Loans and advances [Abstract]		
Disclosure of loans and advances [LineItems]		
Loans and advances, gross	5,04,80,247.46	4,29,33,862.48
Allowance for bad and doubtful loans and advances	0	0
Loans and advances	5,04,80,247.46	4,29,33,862.48
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 private companies in which any director is member	0	0
Total loans and advances due by firms or companies in which any director is partner or director	0	0

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company total inventories [Member]		Work-in-progress [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Inventories [Abstract]				
Classification of inventories [Abstract]				
Details of inventories [LineItems]				
Inventories	39,88,07,226	23,02,98,000	39,88,07,226	23,02,98,000
Mode of valuation	Refer note 2b of Financial Statements	Refer note 2b of Financial Statements	Refer note 2b of Financial Statements	Refer note 2b of Financial Statements

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]	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023
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	17,81,91,860.02	18,24,83,168.33	17,81,91,860.02	18,24,83,168.33
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	17,81,91,860.02	18,24,83,168.33	17,81,91,860.02	18,24,83,168.33
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Trade receivables due by others			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]				
Trade receivables due by firms in which any director is partner			0	0
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on other long-term liabilities explanatory [TextBlock]	Textual information (6) [See below]	
Trade payables, long-term	0	0
Others long-term, others	4,47,73,201.85	1,72,72,124.49
Total others, long-term	4,47,73,201.85	1,72,72,124.49
Total other long-term liabilities	4,47,73,201.85	1,72,72,124.49
Disclosure of notes on provisions explanatory [TextBlock]	Textual information (7) [See below]	
Disclosure of notes on other current liabilities explanatory [TextBlock]	Textual information (8) [See below]	
Current maturities of long-term debt	0	0
Current maturities of finance lease obligations	0	0
Interest accrued but not due on borrowings	0	0
Interest accrued and due on borrowings	0	0
Interest accrued but not due on public deposits	0	0
Interest accrued and due on public deposits	0	0
Debentures claimed but not paid	0	0
Income received in advance	0	0
Unpaid dividends	0	0
Application money received for allotment of securities and due for refund, principal	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Withholding taxes payable	0	0
Service tax payable	0	0
VAT payable	0	0
Excise duty payable	0	0
Taxes payable current tax	1,26,70,810.19	56,64,755.55
Taxes payable wealth tax	0	0
Taxes payable sales tax	0	0
Taxes payable other tax	0	0
Accrued expenses payable	1,32,89,814.49	73,09,244.11
Security deposits refundable, current	0	0
Customer deposits refundable, current	0	0
Other deposits refundable, current	0	0
Total deposits refundable current	0	0
Gross amount due to customers for contract work, current	0	0
Public deposit payable, current	0	0
Total other payables, current	2,59,60,624.68	1,29,73,999.66
Derivative liabilities	0	0
Advance received against contracts	0	0
Advance received from customers	0	0
Other advance received	16,80,715.64	1,60,04,114.98
Bills payable acceptances	0	0
Retention money payable	0	0
Accrued salary payable	0	0
Accrued payroll liabilities, other	0	0
Short-term employee related liabilities	31,220	10,499
Contribution to provident fund scheme	1,21,093	55,169
Current liabilities portion of share application money pending allotment	0	0
Other current liabilities, others	4,89,394	17,02,148
Total other current liabilities	2,82,83,047.32	3,07,45,930.64
Disclosure of notes on loans and advances explanatory [TextBlock]	Textual information (9) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (10) [See below]	
Other non-current assets, others	18,86,59,361.28	1,61,31,444.23
Total other non-current assets	18,86,59,361.28	1,61,31,444.23

Nature of other non-current assets, others	Long Term Security Deposits Other LD & Withheld	Long Term Security Deposits
Disclosure of notes on inventories explanatory [TextBlock]	Textual information (11) [See below]	
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (12) [See below]	
Aggregate amount of trade receivables outstanding for period exceeding six months	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (13) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	0	0
Deposit repayment reserve account with banks	0	0
Other balances with banks	1,99,71,072.21	4,07,72,405.52
Total balance with banks	1,99,71,072.21	4,07,72,405.52
Cheques, drafts on hand	0	0
Cash on hand	12,88,078	71,94,006.13
Others	8,65,45,962.17	6,52,54,728.72
Total cash and cash equivalents	10,78,05,112.38	11,32,21,140.37
Total cash and bank balances	10,78,05,112.38	11,32,21,140.37
Balances held with banks to extent held against other commitments	0	0
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than twelve months maturity	0	0
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (14) [See below]	
Other current assets, others	3,527	3,99,39,254.79
Total other current assets	3,527	3,99,39,254.79

Textual information (6)

Disclosure of notes on other long-term liabilities explanatory [Text Block]

Other Long Term Liabilities	5b		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment
Trade Payables							-	17,272,124.49			
Other - Security Deposits & Retentions			44773201.85				44,773,201.85				
Less: Contra Adjustment							-				
Capital Subsidy to the extent not written off							-				
			44,773,201.85	-	-	-	44,773,201.85	17,272,124.49	-	-	

Textual information (7)

Disclosure of notes on provisions explanatory [Text Block]

Long Term Provisions	5c		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2023
Provision for Employee Benefits			583463				583,463.00	-	-	-	-	-
Others (specify nature)							-					
			583,463.00	-		-	583,463.00	-	-	-	-	-

Short-term provisions	9		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment
Provision for Income Tax			25864567				25,864,567.00	11,220,373.00	1,026,808.00		
Audit Fee							-				
			25,864,567.00	-	-	-	25,864,567.00	11,220,373.00	1,026,808.00	-	

Textual information (8)

Disclosure of notes on other current liabilities explanatory [Text Block]

Other current liabilities	8	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	()
Current maturities of finance lease obligations						-				
Interest accrued but not due on borrowings						-				
Income received in advance		1,680,715.64				1,680,715.64	16004114.98			
Other payables - Expenses		13,277,549.49		12265		13,289,814.49	6651148.91	658,095.20		
Other payables - TDS		12,670,810.19				12,670,810.19	5653094.16	11,661.39		
Other payables - ESI		31,220.00				31,220.00	10499			
Other payables - PF		121,093.00				121,093.00	55169			
Other payables - GST		-				-				
Other payables - Professional Tax		10,644.00				10,644.00				
Other payables - Fixed Assets		478,750.00				478,750.00	2148	1700000		
Less : Contra Adjustment										
		28,270,782.32	-	12,265.00	-	28,283,047.32	28,376,174.05	2,369,756.59	-	-

Textual information (9)

Disclosure of notes on loans and advances explanatory [Text Block]

(d) Long-term loans and advances	14		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	- / 3
Capital Advances							-					-
Loans and advances to related parties*							-	-				-
Other loans and advances - Security			6,277,024.59				6,277,024.59	26,467,232.36				2
Less : Contra Adjustment							-					-
			6,277,024.59	-		-	6,277,024.59	26,467,232.36	-	-	-	2

Textual information (10)

Disclosure of notes on other non-current assets explanatory [Text Block]

(e) Other non-current assets	15		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustn
Profit and Loss Account			-	-		-	-	-	-	-	
Miscellaneous Expenditure			-	-		-	-	-	-	-	
Long Term Security Deposits			136,014,636.51	-		-	136,014,636.51	16,131,444.23			
Other LD & Witheld			52,644,724.77	-		-	52,644,724.77	-	-	-	
Less : Write off during the year			-	-		-	-	-	-	-	
			188,659,361.28	-		-	188,659,361.28	16,131,444.23	-	-	-

Textual information (11)

Disclosure of notes on inventories explanatory [Text Block]

(b) Inventories	16b		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contri Adjus
(Refer Note No. 2 b for method of valuation)											
Raw Material							-	-	-	-	-
WIP			398,807,226.00				398,807,226.00	230,298,000.00	-	-	-
Finished Goods							-	-	-	-	-
Stock-in-trade (in respect of goods acquired for trading)							-	-	-	-	-
Stores & Spares							-	-	-	-	-
Loose tools							-	-	-	-	-
Others (specify nature)							-				
			398,807,226.00	-		-	398,807,226.00	230,298,000.00	-	-	-

Textual information (12)

Disclosure of notes on trade receivables explanatory [Text Block]

(c) Trade receivables	16c		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT
Secured, Considered good										
-with related parties										
-with others										
Unsecured, considered good										
-with related parties										
-with others			178190908		952		178191860	179,311,339.94	3,171,828.39	
Doubtful										
-with related parties										
-with others										
Less : Contra Adjustment							-			
			178,190,908.02	-	952.00	-	178,191,860.02	179,311,339.94	3,171,828.39	-

Textual information (13)

Disclosure of notes on cash and bank balances explanatory [Text Block]

(d) Cash and Cash Equivalents	16d		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS
Cash-in-hand			1078169		209909		1288078	1,630,331.00	5,563,675
Bank Balance			19871072.21	100000			19971072.21	40,651,307.76	21,097.76
Cheques, drafts on hand									
Other-FD* & Imprest			86545962.17				86545962.17	65,254,728.72	
			107,495,203.38	100,000.00	209,909.00	-	107,805,112.38	107,536,367.48	5,584,772
Details of Fixed deposit*									
Fixed deposit less than 3 month									
Fixed deposit more than 3 month but less than 12 months			86470993.22				86470993.22	65,254,728.72	
Fixed deposit more than 12 months (Refer note no.)									

Textual information (14)

Disclosure of notes on other current assets explanatory [Text Block]

(f) Other current Assets	16f		OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustment	As at March 31, 2024	OPEPL	OP OIL & GAS	OVAL BT	Contra Adjustr
Security Deposit							-	24,499,963.11	325,656.00		
Other -Live Stock Consumables & others							-		14,776,129.68		
Balance with Revenue Authorities				600	2927		3,527.00		336,906.00	600.00	
unbilled Revenue							-				
			-	600.00	2,927.00	-	3,527.00	24,499,963.11	15,438,691.68	600.00	-

[200700] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Claims against company not acknowledged as debt	0	0
Guarantees	3,01,867	3,58,366
Total contingent liabilities	3,01,867	3,58,366
Total contingent liabilities and commitments	3,01,867	3,58,366
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0
Percentage of proposed dividend	0.00%	0.00%
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
Additions to equity share warrants during period	0	0
Deductions in equity share warrants during period	0	0
Total changes in equity share warrants during period	0	0
Equity share warrants at end of period	0	0
Equity share warrants for existing members	0	0
Equity share warrants for others	0	0
Total equity share warrants	0	0
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	0	0
Number of person share application money received during year	0	0
Number of person share application money paid as at end of year	0	0
Number of person share application money received as at end of year	0	0
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Whether audit of cost records of company has been mandated under Rules specified in SN 1	No	No
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Number of warrants converted into equity shares during period	0	0
Number of warrants converted into preference shares during period	0	0
Number of warrants converted into debentures during period	0	0
Number of warrants issued during period (in foreign currency)	0	0
Number of warrants issued during period (INR)	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of accounting policies, change in accounting policies and changes in estimates explanatory [TextBlock]	Textual information (15) [See below]	

Textual information (15)

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

Note No. 1 : Corporate Information

The OVAL PROJECTS ENGINEERING PRIVATE LIMITED (here inafter "The Company") was incorporated on 7th October, 2013 wide CIN No. U74900HR2013PTC050599. The company has been incorporated with an object to do the business of infrastructural works, turnkey projects in Oil and Gas & Power Projects and business of all kinds of farming, horticulture, sericulture, pisciculture, dairy, gardening and of raising, breeding, improving, developing, buying, selling, producing, preserving and dealing in all kinds of product of such business and in particular, food grains seeds pure bred and inbred game and other live and dead stock eggs, sausages, preserved meat, trees, plants, plants fruits, flowers, Vermi Compost, Rubber Production & Processing and vegetable milk and milk products and to establish experimental farms and research stations anywhere in India for conducting experiments test and research for developing better qualities of seeds, food-grains and agricultural products and for developing milch strain in cattles by cross breeding or otherwise and increasing egg laying capacity in poultry and also for finding other ways and means of improving other agricultural crops produce, seeds, fodder, crops and cattle feed of all kinds. During the year 2015-16, the company changed the registered office from the state of "Haryana" to the state of "Tripura" entailing the change in CIN to U74900TR2013PTC008465 with effect from 11-1-2016. THESE CONSOLIDATED FINANCIAL STATEMENTS ARE PREPARED AS AT MARCH 31, 2024, OF OVAL PROJECTS ENGINEERING PRIVATE LIMITED (OPEPL) with OP OIL & GAS PRIVATE LIMITED, AND OVAL BIOTECH PRIVATE LIMITED (Formerly: OPEPL INDIA PRIVATE LIMITED) (WHOLLY OWNED SUBSIDIARY) in accordance with Accounting Standard - 21 (AS-21), "Consolidated Financial Statements" using Equity Method.

Note No. 2 : Significant Accounting Policies

a. Basis of Accounting of Consolidated Financial Statements

The financial statement of the company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 the Companies Act, 2013, read with Rule 7 of the Companies Accounting Rules, 2014 and the relevant provisions of the Companies Act ("the 2013Act"), 2013. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

The Company is a Small and Medium Sized Company (SMC) as defined in the general instructions in respect of Accounting Standards notified under the Act. Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

b. Inventories

Cost includes cost of purchase and other costs included in bringing the inventories to their present location and condition. The method of valuation of various categories of inventory are as follows :-

1. Raw Materials : At lower of cost or net realisable value (FIFO Method), (if any)
2. Work in Progress & Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads.
3. Finished goods : Cost of Raw Material Consumed plus appropriate share of overheads based on normal operating capacity. (if any)
4. Stores, Spares & Packing Materials : At Cost (FIFO Method) (if any)

c. Property, Plant & Equipment, Depreciation & Amortisation - Tangible Assets

Tangible assets are measured on cost basis .

Tangible Assets are recorded at cost (except Land) less accumulated depreciation and impairment losses, if any. The company capitalizes all costs relating to acquisition and installation of Fixed Assets. Borrowing costs are capitalized as part of qualifying fixed assets.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Advances paid towards the acquisition of fixed assets outstanding at each balance sheet date are disclosed as "Capital Advances" under Long Term Loans and advances.

Depreciation on Fixed Assets acquired upto 31st March 2006 is provided on Written Down Value Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013. However, Depreciation has been provided on Straight Line Method at the rates and in the manner prescribed in the "Schedule II" of the Companies Act, 2013 on the Assets put to use during Financial Year 2006-07 onwards.

Gains or losses arising from derecognition of fixed assets are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

d. Intangible Assets

Intangible assets are stated at the consideration paid for acquisition less accumulated amortization and impairment loss if any. Intangible assets are amortized on a straight line basis over the estimated economic life. Costs relating to software, which are acquired, are capitalized and amortized on a straight line basis over their useful lives not exceeding Five years.

e. Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & Services Tax/ sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Income from Services

Income from Execution of Works Contracts, Engineering, Precurement & Commissioning Contracts (EPC), Maintenance Contracts are recognised in the statement of profit and loss account by raise of running account bills as per the Tender Condition on achievement of mile-stone and not when the project is completed. The Company collects Goods & service tax on on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue, However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.

f. Expenditure

Expenditure is accounted on accrual basis and provision is made for all known losses and liabilities.

g. Employees Retirement Benefits

(i) Short Term Employee Benefits

The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

(ii) Post-Employment Benefit

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which the Company pays specified contributions to a separate entity. The Company makes specified monthly contributions towards Provident Fund, Superannuation Fund and Pension Scheme. The Company's contribution is recognised as an expense in the Profit and Loss Statement during the period in which the employee renders the related

Defined Benefit Plans

Gratuity liability is a defined benefit obligation and is provided for on the basis of an actuarial valuation on projected unit credit (PUC) method at the end of each year. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. Accumulated gratuity, which is expected to be utilized within the next 12 months, is treated as short-term employee benefit and which is expected to be carried forward beyond 12 months, as long term employees benefit for measurement purpose. As per Management review none of the employees qualify for Gratuity.

Leave encashment benefits are accounted for on due basis and the same are accounted for on actual calculation.

h. Foreign Exchange Transactions

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date.

(iii) Exchange difference

Exchange differences arising on the settlement of monetary items or on reporting Company monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognized as income or as expenses in the year in which they arise.

i. Investments

Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments.

Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.

j. Taxation

1. Current Tax is determined on the profit of the year in accordance with the provisions of the Income Tax Act, 1961.
2. Deferred Tax is calculated at the rates and laws that have been enacted or substantively enacted as at the Balance Sheet date and is recognized on timing difference that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax assets, subject to consideration of prudence, are recognized and carried forward only to the extent that they can be realized.
3. MAT credit is recognized as an asset when and to the extent there is convincing evidence that the company will pay normal tax during the specified period. The company reviews the same at each balance sheet date and writes down the carrying amount of MAT credit entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal tax during the specified period.

k. Borrowing Costs

Borrowing cost includes interest, amortization of ancillary cost incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

l. Segment Reporting

The company has considered business segment as the primary segment for disclosure. The company is primarily engaged in Execution of Works Contracts, EPC Contracts, Maintenance & other Ancillary services in Oil & Gas sector, which in the context of Accounting Standard 17 on Segment Reporting are considered the only one reportable segment.

m. Provisions, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be outflow of resources. Contingent Liabilities are not recognized, but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

n. Earning Per Share

The basic earnings per share is calculated by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax during the year and the weighted average number of shares outstanding during the year are adjusted for the effect of all dilutive potential equity shares. The dilutive potential equity shares are deemed converted as of the beginning of the year unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Anti dilutive effect of any potential equity shares is ignored in the calculation of earnings per share.

o. Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

p. Operating Cycle

Based on the nature of products/activity of the company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

q. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires managements to make judgments, estimates and assumption that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

[201700] Notes - Government grants

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

[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]	A1		A2	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Nagendra Debnath	Nagendra Debnath	Goutam Debnath	Goutam Debnath
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BMWPD6031M	BMWPD6031M	ALPPD8341M	ALPPD8341M
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	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Related party transactions [Abstract]				
Advances taken during year related party transactions			1,45,00,000	0
Other related party transactions expense			2,66,381	7,50,419
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel			24,00,000	30,00,000
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	1,36,778	1,36,778	1,29,28,761	15,36,845
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]	A3		A4	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Himangshu Mahawar	Himangshu Mahawar	Meena Mahawar	Meena Mahawar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	BYJPM7225E	BYJPM7225E	APDPM7771A	APDPM7771A
Description of nature of related party relationship	Key Management Personnel	Key Management Personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Related party transactions [Abstract]				
Revenue from services rendered through management contracts	6,00,000	0	2,52,530	3,44,446
Transaction relating to key management personnel [Abstract]				
Remuneration for key managerial personnel	0	6,50,000		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	19,82,457	28,25,196	37,80,372	25,000
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]	A5		A6	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Rajshree Das	Rajshree Das	Jyotirmoy Sarkar	Jyotirmoy Sarkar
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AJGPD8632A	AJGPD8632A	BIDPS4467D	BIDPS4467D
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Related party transactions [Abstract]				
Revenue from services rendered through management contracts	14,44,443	14,44,443	23,11,114	23,11,114
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	21,956	21,956	20,76,124	20,76,124
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]	A7		A8	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	Arun Yadav	Arun Yadav	Ram Niwas Meena	Ram Niwas Meena
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AKRPK8369F	AKRPK8369F	AMFPM6703M	AMFPM6703M
Description of nature of related party relationship	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel	Relatives of Key management personnel
Description of nature of transactions with related party	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	5,08,448	5,08,448	38,97,488	38,97,488
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]

..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	A9		A10	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	OVAL FRESH PRIVATE LIMITED	OVAL FRESH PRIVATE LIMITED	FIVE ELEMENTS RESOURCES PRIVATE LIMITED	FIVE ELEMENTS RESOURCES PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U01113TR2018PTC013542	U01113TR2018PTC013542	U74999UP2017PTC093371	U74999UP2017PTC093371
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Related party transactions [Abstract]				
Services received related party transactions			41,90,744	41,90,744
Advances given during year related party transactions	30,94,035	58,48,350		
Advances taken during year related party transactions	2,50,03,000	1,14,78,470		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions			2,89,97,848	2,89,97,848
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]

..(6)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	A11		A12	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of relationship and transactions between related parties [Abstract]				
Disclosure of relationship and transactions between related parties [LineItems]				
Name of related party	OP OIL AND GAS PRIVATE LIMITED	OP OIL AND GAS PRIVATE LIMITED	SURFTECH INFRA PROJECTS PRIVATE LIMITED	SURFTECH INFRA PROJECTS PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	U01100TR2020PTC013820	U01100TR2020PTC013820	U93000HR2017PTC071848	U93000HR2017PTC071848
Description of nature of related party relationship	Subsidiary company	Subsidiary company	Subsidiary company	Subsidiary company
Description of nature of transactions with related party	Refer to attachments	Refer to attachments	Refer to attachments	Refer to attachments
Related party transactions [Abstract]				
Services received related party transactions			82,60,000	82,60,000
Advances given during year related party transactions	33,807	33,807		
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	55,598	55,598		
Amount written off during period in respect of debts due from related parties	0	0	0	0
Amount written back during period in respect of debts due to related parties	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of notes on related party explanatory [TextBlock]	Textual information (16) [See below]	
Whether there are any related party transactions during year	Yes	Yes
Whether company is subsidiary company	No	No

Textual information (16)

Disclosure of notes on related party explanatory [Text Block]

47	Related Party Disclosure	(Amount in ')				
	Name of Related Parties	Nature of Relationship	Nature Of Transaction	Volume of Transaction	Prov. for Doubtful debt/ amt. W/f or written back	Amount Payable / (Receivable)
	Nagendra Debnath	Promoters & Director	Opening Loan	136,778	NIL	136,778
	Rent Due	1,200,000	NIL			
	Security Deposit	240,000				
	Sale of Security	1,000,000	NIL			
	Goutam Debnath	Promoters & Director	Director's Salary	2,400,000	NIL	2,488,000
	Director Travelling	266,381	NIL	NA		
	Opening Loan	940,761	NIL	NA		
	Loan Received	14,500,000	NIL	NA		
	Loan Paid	5,000,000	NIL	10,440,761		
	Himangshu Mahawar	Director	Director's Salary	-	NIL	-
	Opening Loan	1,937,457	NIL	-		
	Loan Paid	-	NIL	1,937,457		
	Consultant Charges	600,000	NIL	45,000		
	Mrs Meena Mahawar	Related Party as per AS 18	Consultation Charges	252,530	NIL	-
	Payable for Services	-	NIL	3,780,372		
	Ved Prakash Mahawar	Related Party as per AS 18	Consultation Charges	-	NIL	-
	Reimbursements Due	-	NIL	-		
	Mrs Rajshree Das	Related Party as per AS 18	Rent Paid	1,444,443	NIL	21,956
	Jyotirmoy Sarkar	Related Party as per AS 18	Consultant Charges	2,311,114	NIL	160,000
	Security Deposit	840,000	NIL	1,916,124		
	Arun Yadav	Related Party as per AS 18	Loan Repaid	-	NIL	508,448
	Ram Niwas Meena	Related Party as per AS 18	Opening Loan	7,397,488	NIL	NA
	Loan Received	-	NIL	NA		

	Loan Returned	3,500,000	NIL	3,897,488		
	OPEPL Fresh (P) Ltd	Related Party as per AS 18	Investments	5,000,000	NIL	NA
	Op Amt. Receivable	10,732,532	NIL	NA		
	Bills Raised for Goods & Services	-	NIL	NA		
	Loan Received	11,478,470	NIL	NA		
	Loan Given	5,848,350	NIL	NA		
	Kanchanmala Land retained	-	NIL	NA		
	Cl. Amt Receivable	5,102,412	NIL	-5,102,412		
	Five Elements Resources Pvt Ltd	Related Party as per AS 18	Services received	4,190,744	NIL	28,997,848
	Sale of Equity Share 26%	-	NIL	NIL		
	Security Deposit Received	-				
	Security Deposit Refunded	-	NIL	21,794,389		
	Opepl Oil & Gas Pvt Ltd. Formerly OPEPL Healthcare (P) Ltd.	Related Party as per AS 18	Advance to Subsidiary	33,807	NIL	55,598
	Surfttech Infra Projects Pvt Ltd	Related Party as per AS 18	Services received	8,260,000	NIL	NA
	Security Deposit paid (Nett)	7,734,329	NIL	NIL		

[201400] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of earnings per share explanatory [TextBlock]	Textual information (17) [See below]	
Weighted average shares and adjusted weighted average shares [Abstract]		
Basic weighted average shares	[shares] 68,79,377	[shares] 1,12,21,875
Adjusted weighted average shares	[shares] 68,79,377	[shares] 1,12,21,875
Diluted weighted average shares	[shares] 68,79,377	[shares] 1,12,21,875
Adjustments of numerator to calculate basic earnings per share [Abstract]		
Profit (loss) for period	4,36,65,499.6	3,23,13,475.76
Adjustments of numerator to calculate diluted earnings per share [Abstract]		
Profit (loss) for period	4,36,65,499.6	3,23,13,475.76

Textual information (17)**Disclosure of earnings per share explanatory [Text Block]**

25	Earning Per Share				
	The computation of earnings per share is set out below:				
	Particulars	As at March 31, 2024	As at March 31, 2023		
	Profit after tax and extraordinary items as reported	43,665,499.60	32,313.47		
	Exceptional item:	-	-		
	Profit before exceptional items	43,665,499.60	32,313.47		
	Shares:	-	-		
	Weighted average number of equity shares	6,879.38	11,221.88		
	outstanding during the year	-	-		
	Earnings per share (before exceptional items (net of tax))	6,347.30	2.88		
	Earnings per share (after exceptional items (net of tax))	6,347.30	2.88		
			-		
	At the beginning of the year	65.63	65.63		
	Shares issued during the year	2,440.34	-		
	Bonus shares issued during the year	11,156.25	11,156.25		
	Weighted average number of equity shares at 31 March, 2024	6,879.38	11,221.88		

[201900] Notes - Income taxes

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	31/03/2023
Disclosure of notes on income taxes explanatory [TextBlock]	Textual information (18) [See below]	
Disclosure of breakup of deferred tax assets and deferred tax liabilities [Abstract]		
Components of deferred tax assets [Abstract]		
Deferred tax asset, employee benefits	0	0
Deferred tax asset, expenditure disallowances	0	0
Deferred tax asset, depreciation	0	0
Deferred tax asset, provision doubtful debts	0	0
Deferred tax asset, sundry debtors	0	0
Deferred tax asset, unabsorbed depreciation	0	0
Deferred tax asset, unrealised carried forward losses	0	0
Deferred tax asset, VRS payment	0	0
Deferred tax in respect of business combinations	0	0
Deferred tax asset, other	22,54,332.35	22,24,540.35
Total deferred tax assets	22,54,332.35	22,24,540.35

Textual information (18)**Disclosure of notes on income taxes explanatory [Text Block]**

(c) Deferred tax assets (net)	13	2,254,332.35			2,254,332.35	2,002,620.35	221,920.00		2,224,540.35
		2,254,332.35	-	-	2,254,332.35	2,002,620.35	221,920.00	-	2,224,540.35

[202600] Notes - Consolidated financial statements**Disclosure of details of subsidiaries [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Subsidiaries [Axis]	A1	A2
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of details of subsidiaries [Abstract]		
Disclosure of details of subsidiaries [LineItems]		
Name of subsidiary consolidated	OP Oil & Gas Private Limited	Oval Biotech Private Limited
Country of incorporation or residence of subsidiary consolidated	INDIA	INDIA
Proportion of ownership interest in subsidiary consolidated	99.99%	99.99%
Proportion of voting power held in subsidiary consolidated	99.99%	99.99%
Description of nature of relationship with subsidiary where parent has directly or indirectly less than half of voting power	NA	NA
End of reporting period of financial statements of subsidiary when different from parent	31/03/2024	31/03/2024

Disclosure of details of entities consolidated [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Entities consolidated [Axis]	A	B
	01/04/2023 to 31/03/2024	01/04/2023 to 31/03/2024
Disclosure of additional information consolidated financial statements [Abstract]		
Disclosure of additional information consolidated financial statements [LineItems]		
Name of entity consolidated	OP Oil & Gas Private Limited	Oval Biotech Private Limited
Type of entity consolidated	Indian Subsidiary	Indian Subsidiary
Amount of net assets of entity consolidated	0	0
Net assets of entity as percentage of consolidated net assets	0.00%	0.00%
Amount of share in profit or loss of entity consolidated	0	0
Share in profit or loss of entity as percentage of consolidated profit or loss	0.00%	0.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024
Disclosure of notes on consolidated financial statements explanatory [TextBlock]	
Whether consolidated financial statements is applicable on company	Yes
Description of reason for not consolidating subsidiary	NA
Description of fact that uniform accounting policies are not adopted for consolidated financial statements	NA
Proportion of items in consolidated financial statements to which different accounting policies have been applied	0.00%
Disclosure of details of subsidiaries explanatory [TextBlock]	
Disclosure of additional information consolidated financial statements [TextBlock]	

[202700] Notes - Cash flow statements

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of cash flow statement explanatory [TextBlock]	Textual information (19) [See below]	
Cash and cash equivalents if different from balance sheet [Abstract]		
Cash and cash equivalents cash flow statement	10,78,05,112.38	11,32,21,140.37
Total cash and cash equivalents	10,78,05,112.38	11,32,21,140.37
Income taxes paid (refund) [Abstract]		
Income taxes paid (refund), classified as operating activities	0	0
Total income taxes paid (refund)	0	0

Textual information (19)

Disclosure of cash flow statement explanatory [Text Block]

S. No.	PARTICULARS	2024	2023
1	Cash flow from Operating activities		
	(a) Profit from operating activities	43,665,500	32,313,476
	Adjustments:		
	Add / (Less) : Deferred Tax Adjustment	-29,792.00	(338,946)
	Add / (Less) : Depreciation and amortization	6,636,002	9,409,170
	Add / (Less) : Interest Paid	33,076,572	32,131,075
	Add / (Less) : Income Tax Paid (Previous Year)	-	-
	Add / (Less) : Changes in Capital Reserve	51,450	
	Add / (Less) : Extraordinary items		(423,394)
	Add / (Less) : Profit Share of Minority	-	-
	(b) Working capital changes:		
	- Changes in Inventory	(168,509,226)	(76,872,500)
	- Changes in Trade Receivables	4,291,308	32,354,730
	- Changes in short-term loans and advances	6,357,462	27,320,516
	- Changes in other current assets	39,935,728	15,695,366
	- Changes in trade payables	15,485,415	33,224,244
	- Changes in other current liabilities	(2,462,883)	7,280,720
	- Changes in provisions	14,200,849	11,188,540
	Total of (1) (Cash flow from Operating activities)	(7,301,616)	123,282,998
2	Cash flow from Investing Activities		
	(a) Proceeds from sale of fixed assets(derecognition)	500,000	1,150,000
	(b) Proceeds from sale of Investments		-
	(c) Realisation of long-term loans and advances	27,501,077	(25,287,082)
	(d) Payment towards Purchase of Fixed Assets	(4,053,804)	(24,615,435)
	(e) Purchase of Investment	(530)	(18,540)
	(f) Payment of Security Deposits(SD Realised)	(172,527,917)	(16,131,444)
	(g) Equity Interest for subsidiary derecognised	18,070,523	-
	(h) long Term Loans & Advances	20,190,208	-
	Total of (2) (Cash flow from Investing Activities)	(110,320,443)	(64,902,502)
3	Cash Inflow from Financing activities		

	(a) Proceeds from Issue of Capital (incl Share premium)	143,210,082	
	(b) Proceeds from short-term borrowings	33,618,893	79,976,641
	(c) Proceeds from long-term borrowings	(31,546,372)	24,870,656
	(d) Proceeds from long-term Trade Payable Credit	-	(57,501,911)
	(e) Dividend paid		
	(f) Interest Paid	(33,076,572)	(32,131,075)
	Total of (3)(Cash flow from Financing activities)	112,206,031	15,214,310
	TOTAL CASH OUTFLOWS (1+2+3) (I)	(5,416,028)	73,594,806
III	Net (decrease)/increase in cash and cash equivalents (I-II)	(5,416,028)	73,594,806
	Add: Cash and cash equivalents at the beginning of the period	113,221,140	39,626,335
IV	Cash and cash equivalents at the end of the period	107,805,112	113,221,140

[100200] Statement of profit and loss

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
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	40,680	70,73,128.11
Revenue from sale of services	77,96,12,939.69	58,31,41,113.63
Total revenue from operations other than finance company	77,96,53,619.69	59,02,14,241.74
Total revenue from operations	77,96,53,619.69	59,02,14,241.74
Other income	1,02,06,961.5	5,06,75,157.66
Total revenue	78,98,60,581.19	64,08,89,399.4
Expenses [Abstract]		
Cost of materials consumed	0	0
Purchases of stock-in-trade	69,58,73,425.47	50,63,31,515.5
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16,85,09,226	-7,68,72,500
Employee benefit expense	4,22,50,063.86	3,84,95,682.05
Finance costs	3,30,76,572.03	3,21,31,075.49
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	66,35,591.41	93,73,191.59
Amortisation expense	411	35,978
Total depreciation, depletion and amortisation expense	66,36,002.41	94,09,169.59
CSR expenditure	2,10,000	0
Other expenses	11,14,00,227.82	8,75,96,140.01
Total expenses	72,09,37,065.59	59,70,91,082.64
Total profit before prior period items, exceptional items, extraordinary items and tax	6,89,23,515.6	4,37,98,316.76
Total profit before extraordinary items and tax	6,89,23,515.6	4,37,98,316.76
Extraordinary items before tax	3,54,839	4,23,394
Total profit before tax	6,92,78,354.6	4,42,21,710.76
Tax expense [Abstract]		
Current tax	2,58,64,567	1,22,47,181
Deferred tax	-2,51,712	-3,38,946
Total tax expense	2,56,12,855	1,19,08,235
Total profit (loss) for period from continuing operations	4,36,65,499.6	3,23,13,475.76
Total profit (loss) for period before minority interest	4,36,65,499.6	3,23,13,475.76
Profit (loss) of minority interest	0	0
Total profit (loss) for period	4,36,65,499.6	3,23,13,475.76
Earnings per equity share [Abstract]		
Basic earning per equity share	[INR/shares] 6.35	[INR/shares] 2.88
Diluted earnings per equity share	[INR/shares] 6.35	[INR/shares] 2.88
Nominal value of per equity share	[INR/shares] 10	[INR/shares] 10

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

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Subclassification and notes on income and expense explanatory [TextBlock]	Textual information (20) [See below]	
Disclosure of revenue from sale of products [Abstract]		
Revenue from sale of products [Abstract]		
Revenue from sale of products, gross	40,680	70,73,128.11
Brokerage discounts rebates on revenue from sale of products	0	0
Returns on revenue from sale of products	0	0
Other allowances deductions on revenue from sale of products	0	0
Total revenue from sale of products	40,680	70,73,128.11
Disclosure of revenue from sale of services [Abstract]		
Revenue from sale of services [Abstract]		
Revenue from sale of services, gross	77,96,12,939.69	58,31,41,113.63
Total revenue from sale of services	77,96,12,939.69	58,31,41,113.63
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (21) [See below]	
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	0	0
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	0	0
Total interest income on current investments	0	0
Interest income on long-term investments [Abstract]		
Interest on fixed deposits, long-term investments	0	0
Interest from customers on amounts overdue, long-term investments	0	0
Interest on long-term intercorporate deposits	0	0
Interest on long-term debt securities	0	0
Interest on long-term government securities	0	0
Interest on other long-term investments	43,36,989	39,49,931.98
Total interest income on long-term investments	43,36,989	39,49,931.98
Total interest income	43,36,989	39,49,931.98
Dividend income [Abstract]		
Dividend income long-term investments [Abstract]		
Dividend income long-term investments from subsidiaries	0	0
Dividend income long-term equity securities	0	0
Dividend income long-term mutual funds	0	0
Dividend income long-term investments from others	0	0
Total dividend income long-term investments	0	0
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	58,69,972.5	4,67,25,225.68
Total other non-operating income	58,69,972.5	4,67,25,225.68
Total other income	1,02,06,961.5	5,06,75,157.66
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (22) [See below]	
Interest expense [Abstract]		
Other interest charges	3,30,76,572.03	3,21,31,075.49
Total interest expense	3,30,76,572.03	3,21,31,075.49
Total finance costs	3,30,76,572.03	3,21,31,075.49
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		

Remuneration to directors [Abstract]		
Salary to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Expense on employee stock option scheme and employee stock purchase plan	0	0
Commission employees	0	0
Other employee related expenses	4,22,50,063.86	3,84,95,682.05
Total employee benefit expense	4,22,50,063.86	3,84,95,682.05
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Central excise duty	0	0
Purchase tax	0	0
Other cess taxes	0	0
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Provision bad doubtful debts created	0	0
Provision bad doubtful loans advances created	0	0
Write-off assets [Abstract]		
Miscellaneous expenditure written off [Abstract]		
Other miscellaneous expenditure written off	0	0
Total miscellaneous expenditure written off	0	0
Bad debts written off	0	0
Bad debts advances written off	0	0
Total write-off assets	0	0
Loss on disposal of intangible asset	0	0
Loss on disposal, discard, demolition and destruction of depreciable tangible asset	0	0
Payments to auditor [Abstract]		
Payment for audit services	8,60,500	7,64,500
Total payments to auditor	8,60,500	7,64,500
Miscellaneous expenses	11,05,39,727.82	8,68,31,640.01
Total other expenses	11,14,00,227.82	8,75,96,140.01
Current tax [Abstract]		
Current tax pertaining to current year	2,58,64,567	1,22,47,181
Total current tax	2,58,64,567	1,22,47,181

Textual information (20)

Subclassification and notes on income and expense explanatory [Text Block]

17	Revenue From Operation			
	Particulars	As at March 31, 2024	As at March 31, 2023	
			-	
	Sale of Services(inc Export)	779,612,939.69	550,600,843.54	
	Sale of Fisheries,Chicks & Animal husbandry	-	28,360,261.59	
	Sale of Agriculture Produce	-	4,180,008.50	
	Sale of Goods(Inc Sale of Rubber & Gunny bags)	40,680.00	7,073,128.11	
	Less : Contra Adjustmentt	-	-	
		-	-	
		779,653,619.69	590,214,241.74	

Textual information (21)

Disclosure of notes on other income explanatory [Text Block]

18	Other Income			
	Particulars		As at March 31, 2024	As at March 31, 2023
	Interest on Securities		4,336,989.00	3,949,931.98
	Other income		5,869,972.50	46,725,225.68
	Subsidy received-(TIIPIS 2017)	-		
			10,206,961.50	50,675,157.66

Textual information (22)

Disclosure of notes on finance cost explanatory [Text Block]

22	Finance Cost				
	Particulars	As at March 31, 2024	As at March 31, 2023		
	Bank Guarantee Charges & Commission	5,584,154.25	9,313,315.39		
	Processing Fess		1,189,755.02		
	Interest for Vehicle Finance	331,110.63	3,778,175.62		
	Documentation Charges	-	14,950.00		
	Processing Fess	-	346,876.00		
	Interest Paid on Bank Limits	25,971,552.13	18,089,414.48		
	Interest Paid on Borrowings	-			
	Total	33,076,572.03	31,542,731.49		

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

Details of raw materials consumed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of raw materials consumed [Axis]	Raw materials consumed [Member]		Raw materials consumed 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of raw materials consumed [Abstract]				
Details of raw materials consumed [LineItems]				
Description of raw materials category	NA	NA	NA	NA
Total raw materials consumed	0	0	0	0

Details of goods purchased [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Categories of goods purchased [Axis]	Goods purchased [Member]		Goods purchased 1 [Member]	
	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account [Abstract]				
Additional details in case of manufacturing companies [Abstract]				
Details of goods purchased [Abstract]				
Details of goods purchased [LineItems]				
Description of goods purchased	Materials cost for site works	Materials cost for site works	Materials cost for site works	Materials cost for site works
Total goods purchased	69,58,73,425.47	50,63,31,515.5	69,58,73,425.47	50,63,31,515.5

Unless otherwise specified, all monetary values are in INR

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Additional information on profit and loss account explanatory [TextBlock]		
Changes in inventories of finished goods	0	0
Changes in inventories of work-in-progress	-16,85,09,226	-7,68,72,500
Changes in inventories of stock-in-trade	0	0
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-16,85,09,226	-7,68,72,500
Other items extraordinary	3,54,839	4,23,394
Total extraordinary items before tax	3,54,839	4,23,394
Total extraordinary items	3,54,839	4,23,394
Total exceptional and extraordinary items	3,54,839	4,23,394
Revenue other services	77,96,12,939.69	58,31,41,113.63
Total gross income from services rendered	77,96,12,939.69	58,31,41,113.63
Expenditure on dividend paid	0	0
Total expenditure in foreign currency	0	0
Special dividend remitted in foreign currency	0	0
Total amount of dividend remitted in foreign currency	0	0
Earnings on other income	0	0
Total earnings in foreign currency	0	0
Domestic sale manufactured goods	40,680	70,73,128.11
Domestic sale traded goods	0	0
Total domestic turnover goods, gross	40,680	70,73,128.11
Export sale manufactured goods	0	0
Export sale traded goods	0	0
Total export turnover goods, gross	0	0
Total revenue from sale of products	40,680	70,73,128.11
Domestic revenue services	77,96,12,939.69	58,31,41,113.63
Export revenue services	0	0
Total revenue from sale of services	77,96,12,939.69	58,31,41,113.63
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

	01/04/2023 to 31/03/2024	01/04/2022 to 31/03/2023
Disclosure of revenue explanatory [TextBlock]	Textual information (23) [See below]	

Textual information (23)

Disclosure of revenue explanatory [Text Block]

Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

Sale of Goods

Revenue from, sale of goods including cartage is recognised in the statement of profit and loss account when the significant risk and reward of ownership have been transferred to the buyer. The Company collects Goods & Services Tax/ sales taxes and value added taxes (VAT/GST) on behalf of the government and, therefore, these are not economic benefits flowing to the Company. However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Income from Services

Income from Execution of Works Contracts, Engineering, Precurement & Commissioning Contracts (EPC), Maintenance Contracts are recognised in the statement of profit and loss account by raise of running account bills as per the Tender Condition on achievement of mile-stone and not when the project is completed. The Company collects Goods & service tax on on behalf of the government and, therefore, it is not an economic benefit flowing to the Company. Hence, it is excluded from revenue, However, as the agreement with the Contractee generally includes all indirect taxes, Hence, they are shown separately under revenue.

Interest income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

Other Income

Other income is recognized on accrual basis.

[202200] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

	31/03/2024	31/03/2023
Disclosure of notes on effect of changes in foreign exchange rates explanatory [TextBlock]		
Details of change in classification of significant foreign operation [Abstract]		
Impact of change in classification of significant foreign operation on shareholders' fund	0	0