

UNION QUALITY PLASTICS LIMITED
Standalone Financial Statements for period 01/04/2019 to 31/03/2020

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--|---|
| Name of company | UNION QUALITY PLASTICS LIMITED | |
| Corporate identity number | L25209MH1984PLC033595 | |
| Permanent account number of entity | AAACU3472D | |
| Address of registered office of company | 209/A, SHYAM KAMAL B, CHS LTD , AGARWAL MARKET, TEJPAL RD, VILE PARLE EAST , Mumbai , MAHARASHTRA , INDIA - 400057 | |
| Type of industry | Commercial and Industrial | |
| Registration date | 28/07/1984 | |
| Category/sub-category of company | Company limited by Shares Non-govt company | |
| Whether company is listed company | Yes | |
| Date of board meeting when final accounts were approved | 31/07/2020 | |
| Date of start of reporting period | 01/04/2019 | 01/04/2018 |
| Date of end of reporting period | 31/03/2020 | 31/03/2019 |
| Nature of report standalone consolidated | Standalone | |
| Content of report | Financial Statements | |
| Description of presentation currency | INR | |
| Level of rounding used in financial statements | Actual | |
| Type of cash flow statement | Indirect Method | |
| Whether company is maintaining books of account and other relevant books and papers in electronic form | No | |

Disclosure of principal product or services [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Types of principal product or services [Axis] | 1 |
|---|---|
| | 01/04/2019 to 31/03/2020 |
| Disclosure of general information about company [Abstract] | |
| Disclosure of principal product or services [Abstract] | |
| Disclosure of principal product or services [LineItems] | |
| Product or service category (ITC 4 digit) code | 6305 |
| Description of product or service category | SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS |
| Turnover of product or service category | 36,34,29,160 |
| Highest turnover contributing product or service (ITC 8 digit) code | 63059000 |
| Description of product or service | Tarpaulin - (Manufacturing of packaging products of plastics) |
| Turnover of highest contributing product or service | 36,34,29,160 |
| Quantity of highest contributing product or service in UoM | [pure] 0 |

Details of stock exchange(s) where the company is listed [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Stock exchange [Axis] | 1 |
|--|---|
| | 01/04/2019 to 31/03/2020 |
| Disclosure of general information about company [Abstract] | |
| Disclosure of company information [Abstract] | |
| Details of stock exchange(s) where the company is listed [Abstract] | |
| Details of stock exchange(s) where the company is listed [LineItems] | |
| Name of stock exchange where the company is listed | BSE Ltd. |
| Date of listing on exchange | 18/04/1995 |

[700600] Disclosures - Directors report**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing board report [Axis] | 1 | 2 |
|---|---|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Details of signatories of board report [Abstract] | | |
| Details of directors signing board report [LineItems] | | |
| Name of director signing board report [Abstract] | | |
| First name of director | RAJESH SINGH | PAVAN SINGH |
| Middle name of director | JAVVARI | JAWERI |
| Last name of director | KAPISH | POTIWAL |
| Designation of director | Managing Director | Director |
| Director identification number of director | 03508795 | 08082518 |
| Date of signing board report | 30/11/2020 | 30/11/2020 |

Details of principal business activities contributing 10% or more of total turnover of company [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Principal business activities of company [Axis] | Product/service 1 [Member] |
|--|--|
| | 01/04/2019 to 31/03/2020 |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | |
| Details of principal business activities contributing 10% or more of total turnover of company [LineItems] | |
| Name of main product/service | Tarpaulin - (Manufacturing of packaging products of plastics) |
| Description of main product/service | Tarpaulin - (Manufacturing of packaging products of plastics) |
| NIC code of product/service | 25202 |
| Percentage to total turnover of company | 100.00% |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | | |
|--|---|-------------|-----------|
| Disclosure in board of directors report explanatory [TextBlock] | Textual [See below] | information | (1) |
| Description of state of companies affair | Refer report | to | Directors |
| Disclosure relating to amounts if any which is proposed to carry to any reserves | Refer report | to | Directors |
| Disclosures relating to amount recommended to be paid as dividend | Refer report | to | Directors |
| Details regarding energy conservation | Refer report | to | Directors |
| Details regarding technology absorption | Refer report | to | Directors |
| Details regarding foreign exchange earnings and outgo | Refer report | to | Directors |
| Disclosures in director's responsibility statement | Refer report | to | Directors |
| Details of material changes and commitment occurred during period affecting financial position of company | Refer report | to | Directors |
| Particulars of loans guarantee investment under section 186 [TextBlock] | Refer report | to | Directors |
| Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock] | Refer report | to | Directors |
| Details of contracts/arrangements/transactions not at arm's length basis [Abstract] | | | |
| Whether there are contracts/arrangements/transactions not at arm's length basis | No | | |
| Details of material contracts/arrangements/transactions at arm's length basis [Abstract] | | | |
| Whether there are material contracts/arrangements/transactions at arm's length basis | No | | |
| Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock] | Refer report | to | Directors |
| Date of board of directors' meeting in which board's report referred to under section 134 was approved | 30/11/2020 | | |
| Disclosure of extract of annual return as provided under section 92(3) [TextBlock] | Refer report | to | Directors |
| Details of principal business activities contributing 10% or more of total turnover of company [Abstract] | | | |
| Particulars of holding, subsidiary and associate companies [Abstract] | | | |
| Name of company | UNION LIMITED | QUALITY | PLASTICS |
| Details of shareholding pattern of top 10 shareholders [Abstract] | | | |
| Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock] | Refer report | to | Directors |
| Reappointment of independent directors as per section 149(10) [TextBlock] | Refer report | to | Directors |
| Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock] | Refer report | to | Directors |
| Disclosure of statement on development and implementation of risk management policy [TextBlock] | Refer report | to | Directors |

| | | | |
|---|--------------|----|-----------|
| Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock] | Refer report | to | Directors |
| Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock] | Refer report | to | Directors |
| Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock] | | | |
| Disclosure of financial summary or highlights [TextBlock] | Refer report | to | Directors |
| Disclosure of change in nature of business [TextBlock] | Refer report | to | Directors |
| Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock] | Refer report | to | Directors |
| Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock] | Refer report | to | Directors |
| Details relating to deposits covered under chapter v of companies act [TextBlock] | Refer report | to | Directors |
| Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock] | Refer report | to | Directors |
| Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock] | Refer report | to | Directors |
| Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock] | Refer report | to | Directors |
| Disclosure of contents of corporate social responsibility policy [TextBlock] | Refer report | to | Directors |
| Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock] | Refer report | to | Directors |
| Details of remuneration of director or managerial personnel [Abstract] | | | |
| Number of meetings of board | | | [pure] 0 |
| Details of signatories of board report [Abstract] | | | |
| Name of director signing board report [Abstract] | | | |

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

BOARD OF DIRECTORS'REPORT

The Directors have pleasure in presenting their 36th Annual Report together with Audited Accounts of the Company for the year ended 31st March 2020.

1. FINANCIAL PERFORMANCE & OPERATIONS:

(Rs. In Lacs)

| Particulars | 31st March 2020 | 31st March 2019 |
|---|-----------------|-----------------|
| Turnover (including other income) | 3640.91 | 5739.70 |
| Profit before Depreciation & Interest | 166.56 | 154.38 |
| Less: | | |
| Depreciation | 27.37 | 39.78 |
| Interest | 57.41 | 82.33 |
| Profit/(Loss) before Tax | 81.78 | 426.12 |
| Less: | | |
| Provision for taxation | 17.76 | 124.65 |
| Profit/(Loss) for the year ended | 64.02 | 301.47 |
| Add: | | |
| Profit brought forward from the previous year | -- | -- |
| Available for appropriation | | |
| Appropriations: | | |
| Transfer to General Reserve | -- | -- |
| Transfer to Debenture Redemption Reserve | -- | -- |

| | | |
|--|-------|--------|
| Dividend from Own shares | -- | -- |
| Transfer to Capital Reserve | -- | -- |
| Transfer to foreign Currency Translation Reserve | -- | -- |
| Adjustment to minority interest | -- | -- |
| Dividend (Proposed) Equity Shares | -- | -- |
| Tax on Dividend | -- | -- |
| Other adjustments | -- | -- |
| Balance carried to Balance Sheet | 64.02 | 301.47 |

Total income for the year has decreased from Rs. 5739.70 Lakhs (F.Y.2018-19) to Rs. 3640.91 lakhs (F.Y.2019-20) and profit after tax has decreased from Rs. 301.47 Lakhs (F.Y.2018-19) toRs. 64.02 Lakhs (F.Y.2019-20).

2. DIVIDEND:

The Board of Directors had not recommended any dividend for this year.

3. TRANSFER TO RESERVES:

As Company has transferred the profits generated during year 2018-19 to Reserves.

4. FIXED DEPOSIT:

The Company did not invite or accept deposit from public during the year under review.

5. PLASTICS INDUSTRY OUT LOOK AND OPPORTUNITIES:

Availability of raw materials supply as well as prices remain stable which lead to manage the equation between production cost and profitability. There is increase in competition due to new entrant in these over-crowded industries that leads to lower margin of our products. The company is taking all necessary steps to maintain the optimum level of production and provide best service to customers. The company is looking for new markets where margin is high.

6. QUALITY MANAGEMENT:

The company is committed to supply products and services confirming to customers' requirements by involving employees, vendors sub-contractors and customers to achieve its vision of being a cost- efficient global suppliers of quality products.

7. PARTICULARS OF EMPLOYEE:

The information required pursuant to Section 197 read with Rule, 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules,2014 in respect to employees of the Company, will be provided on request.

8. DIRECTORS:

During the Financial Year 2019-20 there has been no change in Board of Directors except Mr. Pavan Singh Jaweri Potiwal (DIN:08082518), who retires by rotation and is eligible to be re-appointed. The Board of Directors during the Financial Year 2019-20 are as follows:

| Sr. No. | Names of Directors | Designation | Category |
|---------|--------------------|---------------------------------|----------------------|
| 1. | J. K. Rajesh Singh | Managing Director | Executive |
| 2. | J P Pavan Singh | Director | Non-Executive |
| 3. | J K Karthik Singh | Director | Non-Executive |
| 4. | Sudhakar Matta | Director (Independent Director) | Independent Director |
| 5. | Beena C. Kandpal | Director (Independent Director) | Independent Director |

After the Financial Year 2019-20, Mrs. Beena C. Kandpal has resigned from the position of directorship on 10/11/2020.

9. MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors of the Company met 4 times during the last financial year on the following dates: 28th May, 2019, 10th August, 2019, 13th November, 2019 and 12th February, 2020.

11. DECLARATION BY INDEPENDENT DIRECTORS:

The independent directors have submitted the declaration of independence, as required pursuant to section 149(7) of the Companies Act, 2013 stating that they meet the criteria of independence as provided in section 149 (6) of the said Act.

12. MANAGERIAL REMUNERATION:

The Company has paid Managerial Remuneration to Directors and Key Managerial Persons. The Board of Directors has framed a Remuneration Policy that assures the level and composition of remuneration is reasonable and enough to attract, retain and motivate Directors, Key Managerial Personnel and Senior Management to enhance the quality required to run the Company successfully. All the Board Members and Senior Management personnel have affirmed time to time implementation of the said Remuneration policy. The Managerial Remuneration which is paid to Directors and Key Managerial personal(s) are provided in Annexure B 'MGT-9' provided with this Director's Report.

13. LOANS, GUARANTEES AND INVESTMENTS IN ACCORDANCE WITH SECTION 186:

Loans, guarantees and investments if any are covered under Section 186 of the Companies Act, 2013 form part of the Notes to the financial statements provided in this Annual Report.

14. MATERIAL CHANGES AND COMMITMENTS:

There have been no material changes and commitments affecting the financial position of the Company, which have occurred between the end of the financial year and the date of this Report.

15. CODE OF CONDUCT:

The Board of Directors has laid down a Code of Conduct applicable to the Board of Directors and Senior Management. All the Board Members and Senior Management personnel have affirmed compliance with the code of conduct.

16. DIRECTOR'S RESPONSIBILITY STATEMENTS:

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(C) of the Companies Act, 2013:

a. That in the preparation of the annual financial statements for the year ended 31st March 2020, the applicable accounting standards have been followed along with proper explanation relating to materials departures, if any;

b. That such accounting policies as mentioned in Notes of the Financial Statements have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March 2020 and of the Profit of the Company for the year ended on that date.

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

d. That the annual financial statement has been prepared on-going concern basis;

e. that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;

f. that systems to ensure compliances with the provisions of all applicable laws were in place and were adequate and operating efficiency.

17. CONSERVATION OF ENERGY, ABSORPTION OF TECHNOLOGY AND FOREIGN EXCHANGE AND OUTGO:

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134 (3) (m) of the Companies Act, 2013 is given below:

A. Conservation of Energy:

Continues monitoring and awareness amongst employees has helped to avoid waste of energy. Adequate measures had helped in reducing the consumption of energy and overall electricity bill.

It is planned to extend the measures taken during the current year which yielded satisfactory results, to other areas/equipment/offices.

B. Technology Absorption:

Company has not incurred major expenditure on R&D activity during the year under review; however, the company is searching various technology and method which will help in reducing the consumption of energy, increase in input/output ration produce internationally acceptable quality products, company have the ISO 9001:2000 Certificate.

Information regarding technology imported during the last five years:

- a. Technology imported : No
- b. Year of Import : No
- c. Has technology been fully absorbed : N.A.
- e. If not fully absorbed, are as where : N.A.

this has not taken place, reasons

therefore, and future plans of actions

C. Foreign Exchange:

The foreign exchange used and earned during the year:

| Particulars | Current Period | Previous Period |
|--------------------------|----------------|-----------------|
| Foreign Exchange Earning | -- | -- |
| Foreign Exchange Outgo | -- | -- |

18. RELATED PARTY TRANSACTION AND DETAILS OF LOANS, GUARANTEES, INVESTMENT & SECURITIES

PROVIDED

Information about Related Party transactions if any, are provided in the financial statements.

19. AUDITORS:

1.) STATUTORY AUDITOR: -

NSVR & Associates LLP, Chartered Accountants, Hyderabad (Firm Registration No. 008801S/S200060) are Statutory Auditors of the Company who shall hold office till the conclusion of the Annual General Meeting of the Company to be held for the F.Y. 2021-2022 on a remuneration as

may be determined by Board of Directors.

2). SECRETARIAL AUDITOR:

Pursuant to the provisions of section 204 of the Companies Act, 2013 and Rules made thereunder, the Company has appointed, M/s. K. V. Rao & Co, Company Secretaries, Navi Mumbai on a remuneration as determined by Board of Directors to undertake the secretarial audit of the Company. Secretarial audit report for the year 2019-20 issued by M/s. K. V. Rao & Co, Company Secretaries, Navi Mumbai in the prescribed form MR-3 is annexed to this Report.

3). INTERNAL AUDITOR:

Company has appointed Mr. Sayed Shahnawaz Nazir as Internal Auditor for F.Y. 2019-20 who conducts regular Internal Checks, Audits and reports the Board of Directors of the Company.

20. STATEMENT ON AUDITOR'S OBSERVATION:

The comment of the auditors in their reports is self-explanatory and need no further clarification and the existing Management are complying the laws at maximum which are applicable to the Company. The Existing management has appointed employee Company Secretary to ensure the applicable laws are complied hereafter. Due to shifting of Registered Office from one place to other few documents have been lost.

21. RISK MANAGEMENT POLICY:

The Company has a risk management policy, which from time to time, is reviewed by the Audit Committee of Directors as well as by the Board of Directors. The Policy is reviewed quarterly by assessing the threats and opportunities that will impact the objectives set for the Company as a whole. The Policy is designed to provide the categorization of risk into threat and its cause, impact, treatment and control measures. As part of the Risk Management policy, the relevant parameters for protection of environment, safety of operations and health of people at work and monitored regularly with reference to statutory regulations and guidelines defined by the Company.

22. EXTRACT OF ANNUAL RETURN:

The extract of Annual return in Form – MGT-9 has been attached herewith.

23. SUBSIDIARIES AND JOINT VENTURES

The Company does not have any Subsidiaries and Joint Ventures.

24. WHISTLE BLOWER POLICY/VIGIL MECHANISM

Pursuant to section 177(9) of the Companies Act, 2013 and Regulation 22 of the SEBI Listing Regulations, 2015, the Board at its meeting amended the existing Whistle Blower Policy. The Whistle Blower Policy/Vigil mechanism provides a mechanism for the director/employee to report, without fear of victimisation, any unethical behaviour, suspected or actual fraud, violation of the Code of Conduct etc. which are detrimental to the organisation's interest. The mechanism protects whistle blower from any kind of discrimination, harassment, victimisation or any other unfair employment practice. The Company affirms that no employee has been denied access to the Audit Committee. The directors in all cases and employees in appropriate or exceptional cases will have direct access to the Chairman of the Audit Committee.

25. INTERNAL COMPLAINT COMMITTEE (SEXUAL HARASSMENT)

As per section 4 of Sexual Harassment of Women at work place (Prevention, Prohibition and Redressal) Act, 2013 during the relevant financial year, Internal Complaint Committee constituted for the purpose of prevention and maintain the secure safe environment free from sexual harassment as per the Article 21 of the Constitution of India. There were no complaints received during the year 2019-20.

26. INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY:

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records and the timely preparation of reliable financial disclosures.

27. LISTING

The Equity Shares of the Company are listed on BSE Limited. The Company has paid Listing fees up to the year 2019-20.

28. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Corporate Social responsibility are not applicable to the Company.

29. CORPORATE GOVERNANCE

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Corporate Governance is not applicable to the Company.

30. ACKNOWLEDGEMENTS:

Your Board of Directors thanks all its valued customers and various Governments, Semi-Government and Local Authorities, Suppliers and other business associates. Your Directors appreciate continued support from Banks and Financial Institutions and look forward to their co-operation in the future. Your Directors place on record their appreciation of the dedicated efforts put in by the employees at all levels and wishes to thank and shareholders and all other stakeholders for their unstinted support and co-operation.

Union Quality Plastics Limited

Regd. Off. 209/A,

Sham Kamal B, CHS Ltd, Agarwal Market,

Sd/-

Sd/-

Tejpal Road, Ville Parle East,

J. K. Rajesh Singh

J P Pavan Singh

Mumbai, Maharashtra-400057,

Managing Director

Director

India

(DIN: 03508795)

(DIN: 08082518)

Place: Hyderabad

Date: 30/11/2020

Form- MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year ended March 31, 2020

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 09 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Union Quality Plastics Limited,

209/A, Shyam Kamal B, CHS. Ltd

Agarwal Market, Tejpal Rd,

Vile Parle East Mumbai, MH 400057 IN

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Union Quality Plastics Limited having CIN No.: L25209MH1984PLC033595 (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

It should be noted that due to Covid-19 situation, prevailing conditions & lockdown imposed by the Central and State Government, it was not possible for the under signed to visit the office of Union Quality Plastics Limited for physical verification of the documents, records, registers, minutes and such other related testimonials. In most of the cases, the Company officials had made arrangements to provide scanned copies/information of the desired documents and records. Hence, the Secretarial Audit could be conducted only based on the scanned documents/information provided and on the oral/verbal and electronic exchange of information by the officials of the Company. We were also largely dependent on the documents filed online with the Stock Exchanges with which the shares of the company are listed and also the filings made with the Ministry of Corporate Affairs and the Registrar of Companies, Mumbai.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2020 complied with the Statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Union Quality Plastics Limited for the financial year ended on March 31st, 2020 according to the provisions of;

(i) The Companies Act, 2013 and the Companies Act, 1956 (to the extent applicable) (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;

(information not Provided by Company)

(iii) The Depositories Act, 1996 and the Regulations and Bye-law framed hereunder;

(information not Provided by Company)

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of foreign direct investment, overseas direct investment and external commercial borrowing.

(Not Applicable during the Audit period as per information provided)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,

2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,

2018;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(Not Applicable during the Audit period)

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(Not Applicable during the Audit period)

(f) The Securities and Exchange Board of India (Registration to an Issue and Share Transfers Agents Regulations, 1993 regarding the Companies Act and dealing with client.

(information not available)

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;

(Not Applicable during the Audit period)

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

(Not Applicable during the Audit period)

(vi) Other Laws applicable to the Company.

Based on explanation given by the Company about the nature of Business there are not any other specifically applicable laws or any special laws applicable to the Company which operates in sector of Containers & Packaging Industry.

I have also examined compliance with the applicable clause of the following.

(i) The Secretarial Standards issue by the Institute of Company Secretaries of India.

(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following:

a. Company Secretary is not appointed during the year 2019-20.

b. Website of Company is not updated.

c. Books, documents, acknowledgements, evidences/proofs are not maintained and whatsoever are available are not maintained properly.

d. Company has not maintained Structured Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015.

- e. Registers of Members as maintained by RTA and Company is not correlating and not updated. 1600 shares were out of line dematerialised.
- f. Final compliances on preferential allotment is pending.
- g. e-forms MSME-1, INC-22A not filed to MCA.

I further report that The Board of Directors of the Company is constituted with one Executive Director (Managing Director), Two Non-Executive Directors, and two Independent Directors (out of two independent director one is women director). There has been no change in the Board of Directors. Regulations applicable with regard to Corporate Governance by virtue of SEBI (LODR) 2015 are not applicable.

I further report that Adequate notice is given to all directors to schedule the Board Meetings including Committees thereof, along with the agenda and detailed notes on agenda at least seven days in advance, and no system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting by the directors. The decisions were carried unanimously.

I further report that there is no adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that During the audit period the company has no specific events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

For K. V. Rao & Co.

Company Secretaries

K. Venugopalrao

Proprietor

FCS: 10127

Place: Navi Mumbai

C.P. No.: 12120

Date: 31st August 2020

UDIN: F010127B000639096

Note: This report is to be read with my letter of even date which is annexed as “ANNEXURE I” and forms an integral part of this report.

“ANNEXURE I”

To,

The Members,

Union Quality Plastics Limited,

209/A, Shyam Kamal B, CHS. Ltd

Agarwal Market, Tejpal Rd,

Vile Parle East Mumbai, MH 400057 IN

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

Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.

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

I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

Wherever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.

The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.

The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

For K. V. Rao & Co.

Company Secretaries

K. Venugopalrao

Proprietor

FCS: 10127

Place: Navi Mumbai

C.P. No.: 12120

Date: 31st August 2020

UDIN: F010127B000639096

ANNEXURE B TO DIRECTOR'S REPORT

FORM NO. MGT 9 EXTRACT OF ANNUAL RETURN

As on financial year ended on 31.03.2020

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

| | |
|---|---|
| 1. CIN | L25209MH1984PLC033595 |
| 2. Registration Date | 28/07/1984 |
| 3. Name of the Company | Union Quality Plastics Limited |
| 4. Category/Sub-category of the Company | Company Having Shares Capital |
| 5. Address of the Registered office & contact details | 209/A, Shyam Kamal B, CHS LTD, Agarwal Market, Tejpal Road, Vile Parle East, Mumbai, Maharashtra-400057 |
| 6. Whether listed company | Yes |
| 7. Name, Address & contact details of the Registrar & Transfer Agent, if any. | Bigshare Services Private Limited 1st Floor, Bharat Tin Works Building, Opp. Vasant Oasis, Makwana Road, Marol, Andheri East, Mumbai, Maharashtra-400059. |

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10% or more of the total turnover of the company shall be stated)

| S. No. | Name and Description of main products | NIC Code of the Product/service | % to total turnover of the company |
|--------|---|---------------------------------|------------------------------------|
| 1 | Tarpaulin - (Manufacturing of packaging products of plastics) | 25202 | 100 |

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES-

All the business activities contributing 10 % or more of the total turnover of the company shall be stated: -

| S. No. | Name and Description of main products | NIC Code of the Product/service | % to total turnover of the company |
|--------|---------------------------------------|---------------------------------|------------------------------------|
| 1 | Nil | -- | -- |

IV. SHAREHOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

Category-wise Share Holding

| Category of Share holders | No. of Shares held at the beginning of the year | | | | No. of Shares held at the end of the year | | | | % Change during The year |
|---------------------------|---|----------|-----------|-------------------|---|----------|-----------|-------------------|--------------------------|
| | Demat | Physical | Total | % of Total Shares | Demat | Physical | Total | % of Total Shares | |
| A. Promoter | | | | | | | | | |
| Indian | | | | | | | | | |
| Individual/ HUF | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 0 |
| Central Govt | - | - | - | - | - | - | - | - | - |
| State Govt (s) | - | - | - | - | - | - | - | - | - |
| Bodies Corp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Banks / FI | - | - | - | - | - | - | - | - | - |
| Any Other | - | - | - | - | - | - | - | - | - |
| Sub-total(A)(1):- | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 0 |
| Foreign | | | | | | | | | |
| NRIs-Individuals | - | - | - | - | - | - | - | - | - |
| Other-Individuals | - | - | - | - | - | - | - | - | - |

| | | | | | | | | | | |
|--|-----------|----------|-----------|-------|-----------|----------|-----------|-------|---|---|
| Bodies Corp. | - | - | - | - | - | - | - | - | - | - |
| Banks / FI | - | - | - | - | - | - | - | - | - | - |
| Any Other.... | - | - | - | - | - | - | - | - | - | - |
| Sub-total(A)(2):- | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total promoters Shareholding (A)=(A)(1)+(A)(2) | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 41,25,873 | 86,300 | 42,12,173 | 60.81 | 0 | 0 |
| B. Public Shareholding | | | | | | | | | | |
| Institutions | | | | | | | | | | |
| Mutual Funds | 0 | 1,400 | 1,400 | 0.03 | 0 | 1,400 | 1,400 | 0.03 | 0 | 0 |
| Banks / FI | - | - | - | - | - | - | - | - | - | - |
| Central Govt | - | - | - | - | - | - | - | - | - | - |
| State Govt(s) | - | - | - | - | - | - | - | - | - | - |
| Venture Capital Funds | - | - | - | - | - | - | - | - | - | - |
| Insurance Companies | - | - | - | - | - | - | - | - | - | - |
| FII's | - | - | - | - | - | - | - | - | - | - |
| Foreign Venture Capital Funds | - | - | - | - | - | - | - | - | - | - |
| Others (specify) | - | - | - | - | - | - | - | - | - | - |
| Sub-total(B)(1) | 0 | 1,400 | 1,400 | 0.03 | 0 | 1,400 | 1,400 | 0.03 | 0 | 0 |
| 2. Non Institutions | | | | | | | | | | |
| Bodies Corp. | | | | | | | | | | |
| (i) Indian | 10,02,381 | 0 | 10,02,381 | 14.47 | 10,02,381 | 0 | 10,02,381 | 14.47 | 0 | 0 |
| (ii) Overseas | | | | | | | | | | |
| (i) Individual shareholders holding nominal share capital upto Rs. 2 lakh | 2,51,691 | 7,74,900 | 10,26,591 | 14.82 | 2,51,691 | 7,74,900 | 10,26,591 | 14.82 | 0 | 0 |

| | | | | | | | | | |
|---|-----------|-----------|-----------|-------|-----------|-----------|-----------|-------|---|
| (ii) Individual shareholders holding nominal share capital in excess of Rs 2 lakh | 76,000 | 1,80,200 | 2,56,200 | 3.70 | 76,000 | 1,80,200 | 2,56,200 | 3.70 | 0 |
| Others (NRI) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Any Others | 42,536 | 3,85,100 | 4,27,636 | 6.17 | 42,536 | 3,85,100 | 4,27,636 | 6.17 | 0 |
| Sub-total(B)(2) | 13,72,608 | 13,40,200 | 27,12,808 | 39.17 | 13,72,608 | 13,40,200 | 27,12,808 | 39.17 | 0 |
| TotalPublicShareholding (B)=(B)(1)+(B)(2) | 13,72,608 | 13,41,600 | 27,14,208 | 39.19 | 13,72,608 | 13,41,600 | 27,14,208 | 39.19 | 0 |
| C. Shares held by Custodian for GDRs & ADRs | - | - | - | - | - | - | - | - | - |
| Grand Total (A+B+C) | 54,98,481 | 14,27,900 | 69,26,381 | 100 | 54,98,481 | 14,27,900 | 69,26,381 | 100 | 0 |

A) Shareholding of Promoter-

| S. No. | Shareholder's Name | Shareholding at the beginning of the year | | Shareholding at the end of the year | | % change in shareholding during the years | |
|--------|-----------------------------|---|---|-------------------------------------|---|---|---|
| | | No. of Shares | % of total Shares of the company shares | No. of Shares | % of total Shares of the company shares | % of company Shares Pledged / encumbered to total share | |
| 1. | J K PRAVEENA KUMARI | 12,99,500 | 18.76 | 12,99,500 | 18.76 | 0 | 0 |
| 2. | RAJESH SINGH JAVVARI KAPISH | 17,22,173 | 24.86 | 17,22,173 | 24.86 | 0 | 0 |
| | POORNIMA | | | | | | |

| | | | | | | | | |
|----|------------------|-----------|-------|---|-----------|-------|---|---|
| 3. | BAI | 5,67,000 | 8.19 | 0 | 5,67,000 | 8.19 | 0 | 0 |
| 4. | KRISHNA SINGH | 1,16,700 | 1.68 | 0 | 1,16,700 | 1.68 | 0 | 0 |
| 5. | VISHWANATH SINGH | 1,33,300 | 1.93 | 0 | 1,33,300 | 1.93 | 0 | 0 |
| 6. | DURGA SINGH | 1,25,000 | 1.80 | 0 | 1,25,000 | 1.80 | 0 | 0 |
| 7. | RAMESH SINGH | 1,21,400 | 1.75 | 0 | 1,21,400 | 1.75 | 0 | 0 |
| 8. | PREETHAM SINGH | 1,27,100 | 1.84 | 0 | 1,27,100 | 1.84 | 0 | 0 |
| | TOTAL | 42,12,173 | 60.81 | 0 | 42,12,173 | 60.81 | 0 | 0 |

B) Change in Promoters' Shareholding (please specify, if there is no change)

| SN Particulars | Shareholding at the beginning of the year | | Cumulative Shareholding during the year | |
|---|---|----------------------------------|---|----------------------------------|
| | No. of shares | % of total shares of the company | No. of shares | % of total shares of the company |
| 1. At the beginning of the year 01st April 2019- change for the year ended 31st March, 2020 | 42,12,173 | 60.81 | 42,12,173 | 60.81 |

C). Shareholding of Directors and Key Managerial Personnel:

| S. No. | For Each of the Top 10 Shareholders | Shareholding at the beginning of the year | Cumulative Shareholding during the year |
|--------|-------------------------------------|---|---|
| | | % of total | % of total |

| | No. of shares | shares of the company | No. of shares | shares of the company |
|--|---------------|--------------------------|---------------|--------------------------|
| 01 Mr. J. K. Rajesh Singh | | | | |
| At the beginning of the year 1st April, 2019- | 17,22,173 | 24.86 | 17,22,173 | 24.86 |
| change in the year ended 31st March, 2020 | 0 | 0 0 | 0 | 0 |
| 02 Mr. J. P. Pavan Singh | | | | |
| At the beginning of the year 1st April, 2019 | 0 | 0 | 0 | 0 |
| Change in the year ended 31st March, 2020 | 0 | 0 | 0 | 0 |
| 03 Mr. J. K. Karthik Singh | | | | |
| At the beginning of the year 1st April, 2018 | 0 | 0 0 | 0 | 0 |
| change for the year ended 31st March, 2019 | 0 | 0 | 0 | 0 |
| Total | 17,22,173 | 24.86 | 17,22,173 | 24.86 |

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

(in lakhs)

| | Secured Loans excluding | Unsecured Loans | deposits | Total Indebtedness |
|---|-------------------------|-----------------|----------|--------------------|
| Indebtedness at the beginning of the financial year | | | | |
| i) Principal Amount | | 513.77 | -- | 513.77 |
| ii) Interest due but not paid | -- | -- | -- | -- |
| iii) Interest accrued but not due | -- | -- | -- | -- |

| | | | | |
|--|----|--------|----|--------|
| Total (i+ii+iii) | -- | 513.77 | -- | 513.77 |
| Change in Indebtedness during the financial year | | | | |
| * Addition | -- | -- | -- | -- |
| * Reduction | -- | 83.15 | -- | 83.15 |
| Net Change | -- | 83.15 | -- | 83.15 |
| Indebtedness at the end of the financial year | | | | |
| i) Principal Amount | -- | 430.62 | -- | 430.62 |
| ii) Interest due but not paid | -- | -- | -- | -- |
| iii) Interest accrued but not due | -- | -- | -- | -- |
| Total (i+ii+iii) | -- | 430.62 | -- | 430.62 |

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

| S. No. | Particulars of Remuneration | J K Rajesh Singh (Managing Director) | Total Amount (PerMonth) |
|--------|-----------------------------|---|----------------------------|
| 1 | Gross salary | 6,00,000 | 1,00,000 for 6 months |

(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961

-- --

(b) Value of perquisites u/s 17(2) Income-tax Act, 1961

-- --

(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961

Nil Nil

| | | | |
|---|-------------------------|----------|-----------------------|
| 2 | Stock Option | -- | -- |
| 3 | Sweat Equity | -- | -- |
| | Commission | | |
| 4 | - as % of profit | | |
| | - others, specify... | -- | -- |
| 5 | Others, please specify | -- | -- |
| | Total (A) | 6,00,000 | 1,00,000 for 6 months |
| | Ceiling as per the Act* | 6,00,000 | 1,00,000 for 6 months |

B. Remuneration to other directors: -

| S. No. | Particulars of Remuneration | Name of Directors | | Total Amount |
|--------|---|-------------------|-----------------|--------------|
| 1 | Independent Directors | -- | -- | -- |
| | Fee for attending board committee meetings Commission | -- | -- | -- |
| | Others, please specify | -- | -- | -- |
| | Total (1) | Nil | Nil | Nil |
| 2 | Other Non-Executive Directors | J K Karthik Singh | J P Pavan Singh | |
| | Fee for attending board committee meetings | 4,50,000 | 4,50,000 | 9,00,000 |
| | Commission | | | |
| | Others, please specify | | | |

| | | | |
|--------------------------------|----------|----------|----------|
| Total (2) | 4,50,000 | 4,50,000 | 9,00,000 |
| Total (B)=(1+2) | Nil | Nil | Nil |
| Total Managerial Remuneration | 4,50,000 | 4,50,000 | 9,00,000 |
| Overall Ceiling as per the Act | -- | -- | -- |

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD: -

| S. No. | Particulars of Remuneration | Key Managerial Personnel (Per month) | | | Total |
|--------|---|---|-----|------------------------------|----------|
| | | CEO | CS | V Lekshmi Narayanan (CFO) | |
| 1 | Gross salary | | | 6,00,000 | 6,00,000 |
| | (a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961 | -- | -- | -- | -- |
| | (b) Value of perquisites u/s 17(2) Income- tax Act, 1961 | -- | -- | -- | -- |
| | (c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961 | -- | -- | -- | -- |
| 2 | Stock Option | -- | Nil | Nil | Nil |
| 3 | Sweat Equity | -- | -- | -- | -- |
| 4 | Commission | -- | -- | -- | -- |
| | - as % of profit | -- | -- | -- | -- |

| | | | | | |
|---|------------------------|----|----|----------|----------|
| | others, specify... | -- | -- | -- | -- |
| 5 | Others, please specify | -- | -- | -- | -- |
| | Total | -- | -- | 6,00,000 | 6,00,000 |

VII. PENALTIES/PUNISHMENT/COMPOUNDING OFFENCES:

| Type | Section of the Companies Act | Brief Description | Details of Penalty / Punishment/ Compounding fees imposed | Authority [RD / NCLT/ COURT] | Appeal made, if any (give Details) |
|--------------|------------------------------|-------------------|--|------------------------------------|------------------------------------|
| A. Company | | | | | |
| Penalty | Nil | | | | |
| Punishment | Nil | | | | |
| Compounding | Nil | | | | |
| B. Directors | | | | | |

Penalty Nil

Punishment Nil

Compounding Nil

C. Other Officers In Default

Penalty Nil

Punishment Nil

Compounding Nil

Union Quality Plastics Limited

Regd. Off. 209/A,

Sham Kamal B, CHS Ltd, Agarwal Market,

Sd/-

Sd/-

Tejpal Road, Ville Parle East,

J. K. Rajesh Singh

J P Pavan Singh

Mumbai, Maharashtra-400057,

Managing Director

Director

India

(DIN: 03508795)

(DIN: 08082518)

Place: Hyderabad

Date: 30/11/2020

CERTIFICATION

The Board of Directors

Union Quality plastics Limited

Regd. Off. –209/A,

Sham Kamal B, CHS Ltd, Agarwal Market,

Tejpal Road, Ville Parle East,

Mumbai, Maharashtra,

400057, India

Ref: Financial Statements for the year 2019-20 – Certification

I, Mr. J K Rajesh Singh, Managing Director, on the basis of the review of the Financial Statements and the cash flow statements for the Financial year ending 31.03.2020 and to the best of our knowledge and belief, thereby certify that: -

1. These statements do not contain any materially untrue statements or omit any material factor contains statements that might be misleading.
2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
3. There are to the best of our knowledge and belief, no transaction entered in to by the company during the year ended 31.03.2020 which are fraudulent, illegal or violative of the Company's code of conduct.
4. We accept responsibility for establishing and maintaining internal controls for financial reporting, we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee those deficiencies, of which we are aware, in the design or operation of the internal control systems and that we have taken the required steps to rectify these deficiencies.
5. We further certify that:
 - (a). There have been no significant changes in the internal control over financial reporting during this year.
 - (b). There have been no significant changes in accounting policies during this year and that the same have been disclosed in the noted to the financial statements.
 - (c). There have been no instances of significant fraud of which we have become aware and the involvement therein, of management or an employee having significant role in the Company's internal control systems over financial reporting.

By order of the Board of Directors of

Union Quality Plastics Limited

J. K. Rajesh Singh

Managing Director

DIN: 03508795

Date: 30/11/2020

Place: Hyderabad

DECLARATION – COMPLIANCE WITH THE CODE OF CONDUCT

[Regulation 34(3) read with Schedule V (Part D) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I, J K Rajesh Singh Managing Director of the Company, hereby declare that all the members of Board of Directors and Senior Management have affirmed compliance with the Code of Conduct of Board of Directors and Senior Management of the Company.

By order of the Board of Directors of

Union Quality Plastics Limited

J. K. Rajesh Singh

Managing Director

DIN: 03508795

Date: 30/11/2020

Place: Hyderabad

[700500] Disclosures - Signatories of financial statements**Details of directors signing financial statements [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Directors signing financial statements [Axis] | 1 | 2 |
|---|---|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Details of signatories of financial statements [Abstract] | | |
| Details of directors signing financial statements [Abstract] | | |
| Details of directors signing financial statements [LineItems] | | |
| Name of director signing financial statements [Abstract] | | |
| First name of director | RAJESH SINGH | PAVAN SINGH |
| Middle name of director | JAVVARI | JAWERI |
| Last name of director | KAPISH | POTIWAL |
| Designation of director | Managing Director | Director |
| Director identification number of director | 03508795 | 08082518 |
| Date of signing of financial statements by director | 31/07/2020 | 31/07/2020 |

[700400] Disclosures - Auditors report**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Auditors [Axis] | 1 |
|---|--|
| | 01/04/2019 to 31/03/2020 |
| Details regarding auditors [Abstract] | |
| Details regarding auditors [LineItems] | |
| Category of auditor | Auditors firm |
| Name of audit firm | N S V R ASSOCIATES & LLP |
| Name of auditor signing report | VENKATA RATNAM PICHIKALA |
| Firms registration number of audit firm | 008801S/S200060 |
| Membership number of auditor | 230675 |
| Address of auditors | 101 SIRI ENCLAVE H NO 8-3-960 BESIDE AXIS BANK SRINAGAR COLONY HYDERABAD 500073 |
| Permanent account number of auditor or auditor's firm | AERPNI736K |
| SRN of form ADT-1 | G60947819 |
| Date of signing audit report by auditors | 31/07/2020 |
| Date of signing of balance sheet by auditors | 31/07/2020 |

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] |
|--|---|
| | 01/04/2019 to 31/03/2020 |
| 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 to Auditors report |
| Disclosure relating to quantitative details of fixed assets | Refer to Auditors report |
| Disclosure relating to physical verification and material discrepancies of fixed assets | Refer to Auditors report |
| Disclosure relating to title deeds of immovable properties | Refer to Auditors report |
| Disclosure in auditors report relating to inventories | Refer to Auditors report |
| Disclosure in auditors report relating to loans | Refer to Auditors report |
| Disclosure about loans granted to parties covered under section 189 of companies act | Refer to Auditors report |
| Disclosure relating to terms and conditions of loans granted | Refer to Auditors report |
| Disclosure regarding receipt of loans granted | Refer to Auditors report |
| Disclosure regarding terms of recovery of loans granted | Refer to Auditors report |
| Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013 | Refer to Auditors report |
| Disclosure in auditors report relating to deposits accepted | Refer to Auditors report |
| Disclosure in auditors report relating to maintenance of cost records | Refer to Auditors report |
| Disclosure in auditors report relating to statutory dues [TextBlock] | Refer to Auditors report |
| Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock] | Refer to Auditors report |
| Disclosure relating to disputed statutory dues [TextBlock] | Refer to Auditors report |
| Disclosure in auditors report relating to default in repayment of financial dues | Refer to Auditors report |
| Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised | Refer to Auditors report |
| Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period | Refer to Auditors report |
| Disclosure in auditors report relating to managerial remuneration | Refer to Auditors report |
| Disclosure in auditors report relating to Nidhi Company | Refer to Auditors report |
| Disclosure in auditors report relating to transactions with related parties | Refer to Auditors report |
| Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures | Refer to Auditors report |
| Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him | Refer to Auditors report |
| Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934 | Refer to Auditors report |

Unless otherwise specified, all monetary values are in INR

| | |
|---|---|
| | 01/04/2019 to 31/03/2020 |
| Disclosure in auditor's report explanatory [TextBlock] | Textual information (2) [See below] |
| Whether companies auditors report order is applicable on company | Yes |
| Whether auditors' report has been qualified or has any reservations or contains adverse remarks | No |

Textual information (2)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To The Members of

UNION QUALITY PLASTICS LIMITED

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of UNION QUALITY PLASTICS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2020, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2020, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs 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 Act 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.

Emphasis of Matter

We draw attention to Note 15 of the financial statements, which describes the extent to which the COVID-19 Pandemic will impact the Company's results which depend on future developments that are highly uncertain. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters ('KAM') 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.

Other Information

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

Our opinion on financial statements does not cover the other information and we do not express any form of assurance conclusion there on. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the

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

Management's Responsibility for the Financial Statements

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

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole

are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these

matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016, issued by the department of company affairs, in terms of section 143 (11) of the companies Act, 2013, and on the basis of our examination of the books and records as we considered appropriate and according to the information and explanation given to us, we give in the "Annexure A" a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

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

In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

On the basis of the written representations received from the directors of the Company as on March 31, 2020 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2020 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

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

- i. There are no pending litigations for or against the Company which would impact its financial position.
- ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
- iii. Since the company is not required to transfer amounts to the Investor Education and Protection Fund this clause is not applicable to the Company.

3. With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

For NSVR ASSOCIATES & LLP

Chartered Accountants

(Firms' Registration No. 008801S/S200060)

Venkata Ratnam P

Partner

(Membership No. 230675)

UDIN:20230675AAAAEP9900

Place: Hyderabad

Date: 31/07/2020

Annexure A to the Auditors' Report

Annexure referred to in paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date, we report that:

In respect of Fixed Assets

The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;

The fixed assets have been physically verified by the management at reasonable intervals; we are informed that no material discrepancies were noticed on such verification.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.

In respect of its inventory:

As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals by the Management. In case of inventories lying with third parties, certificates of stocks holding have been received.

In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business and no material discrepancies were noticed on such physical verification.

The Company has not granted any loans, secured or unsecured to companies, firms or other Parties covered in the register maintained under section 189 of the Companies Act. Thus, Clause 3(iii) (a),(b) and (c) of the Order are not applicable to the company.

In our opinion and according to the information and explanations given to us, the company has not made investments and loans hence, provisions of section 185 and 186 of the Companies act order is not applicable.

According to the information and explanations given to us the company had not accepted any Public deposits, within the meaning of sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under, . Therefore, provisions of clause (v) of paragraph 3 of the report is not applicable to the company

In respect of business activities of the company, maintenance of cost records has not been specified by the central government under section 148(1) of the companies Act 2013.

(a) According to the information and explanations given to us the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities and no undisputed outstanding statutory dues as at the last day of the financial year concerned are in arrears for a period of more than six months from the date they became payable except for Sales tax of. Rs.23,75,116 /-

(b) According to the information and explanations given to us there are no dues of income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess that have not been deposited on account of any dispute.

Based on our Audit procedures and on the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of dues to a financial institutions, banks or debenture holders.

In our opinion and according to the information and explanations given to us, monies raised by way of the term loans during the year have been applied by the Company for the purposes for which they were raised.

According to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has provided for managerial remuneration in accordance with the provisions of Section 197 of Companies Act.

In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.

In our opinion and according to the information and explanations given to us the Company's transactions with its related party are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act 1934.

For NSVR ASSOCIATES& LLP

Chartered Accountants

(Firms' Registration No. 008801S/S200060)

Venkata Ratnam P

Partner

(Membership No. 230675)

UDIN:20230675AAAAEP9900

Place: Hyderabad

Date: 31/07/2020

ANNEXURE “B” TO THE INDEPENDENT AUDITOR’S REPORT

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

We have audited the internal financial controls over financial reporting of UNION QUALITY PLASTICS LIMITED (“the Company”) as of March 31, 2020 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, 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.

Auditor’s Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, 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 authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised 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 Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2020, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For NSVR ASSOCIATES& LLP

Chartered Accountants

(Firms' Registration No. 008801S/S200060)

Venkata Ratnam P

Partner

(Membership No. 230675)

UDIN:20230675AAAAEP9900

Place: Hyderabad

Date: 31/07/2020

[700700] Disclosures - Secretarial audit report

Details of signatories of secretarial audit report [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Signatories of secretarial audit report [Axis] | 1 |
|--|---|
| | 01/04/2019 to 31/03/2020 |
| Details of signatories of secretarial audit report [Abstract] | |
| Details of signatories of secretarial audit report [LineItems] | |
| Category of secretarial auditor | Individual |
| Name of secretarial audit firm | K. V. Rao & Co |
| Name of secretarial auditor signing report | VENUGOPALRAO PRASADRAO KUDIPUDI |
| Membership number of secretarial auditor | 10127 |
| Certificate of practice number of secretarial auditor | 12120 |
| Address of secretarial auditors | 506, NEEL SAI GANGA, PL NO.408,OPP.SAI BABA TEMPLE NR. RAILWAY STATION, PANVEL, |
| Date of signing secretarial audit report | 31/08/2020 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 |
|---|---|
| Disclosure in secretarial audit report explanatory [TextBlock] | Textual information (3) [See below] |
| Whether secretarial audit report is applicable on company | Yes |
| Whether secretarial audit report has been qualified or has any observation or other remarks | No |

Textual information (3)

Disclosure in secretarial audit report explanatory [Text Block]

Form- MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year ended March 31, 2020

[Pursuant to Section 2049(1) of the Companies Act, 2013 and Rule No. 09 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

Union Quality Plastics Limited,

209/A, Shyam Kamal B, CHS. Ltd

Agarwal Market, Tejpal Rd,

Vile Parle East Mumbai, MH 400057 IN

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Union Quality Plastics Limited having CIN No.: L25209MH1984PLC033595 (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

It should be noted that due to Covid-19 situation, prevailing conditions & lockdown imposed by the Central and State Government, it was not possible for the under signed to visit the office of Union Quality Plastics Limited for physical verification of the documents, records, registers, minutes and such other related testimonials. In most of the cases, the Company officials had made arrangements to provide scanned copies/information of the desired documents and records. Hence, the Secretarial Audit could be conducted only based on the scanned documents/information provided and on the oral/verbal and electronic exchange of information by the officials of the Company. We were also largely dependent on the documents filed online with the Stock Exchanges with which the shares of the company are listed and also the filings made with the Ministry of Corporate Affairs and the Registrar of Companies, Mumbai.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2020 complied with the Statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Union Quality Plastics Limited for the financial year ended on March 31st, 2020 according to the provisions of;

(i) The Companies Act, 2013 and the Companies Act, 1956 (to the extent applicable) (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;

(information not Provided by Company)

(iii) The Depositories Act, 1996 and the Regulations and Bye-law framed hereunder;

(information not Provided by Company)

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of foreign direct investment, overseas direct investment and external commercial borrowing.

(Not Applicable during the Audit period as per information provided)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India, 1992 ('SEBI Act'): -

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,

2011;

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,

2018;

The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(Not Applicable during the Audit period)

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(Not Applicable during the Audit period)

(f) The Securities and Exchange Board of India (Registration to an Issue and Share Transfers Agents Regulations, 1993 regarding the Companies Act and dealing with client.

(information not available)

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;

(Not Applicable during the Audit period)

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

(Not Applicable during the Audit period)

(vi) Other Laws applicable to the Company.

Based on explanation given by the Company about the nature of Business there are not any other specifically applicable laws or any special laws applicable to the Company which operates in sector of Containers & Packaging Industry.

I have also examined compliance with the applicable clause of the following.

(i) The Secretarial Standards issue by the Institute of Company Secretaries of India.

(ii) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following:

a. Company Secretary is not appointed during the year 2019-20.

b. Website of Company is not updated.

c. Books, documents, acknowledgements, evidences/proofs are not maintained and whatsoever are available are not maintained properly.

d. Company has not maintained Structured Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015.

e. Registers of Members as maintained by RTA and Company is not correlating and not updated. 1600 shares were out of line dematerialised.

f. Final compliances on preferential allotment is pending.

g. e-forms MSME-1, INC-22A not filed to MCA.

I further report that The Board of Directors of the Company is constituted with one Executive Director (Managing Director), Two Non-Executive Directors, and two Independent Directors (out of two independent director one is women director). There has been no change in the Board of Directors. Regulations applicable with regard to Corporate Governance by virtue of SEBI (LODR) 2015 are not applicable.

I further report that Adequate notice is given to all directors to schedule the Board Meetings including Committees thereof, along with the agenda and detailed notes on agenda at least seven days in advance, and no system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting by the directors. The decisions were carried unanimously.

I further report that there is no adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that During the audit period the company has no specific events / actions having a major bearing on the company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. referred to above.

For K. V. Rao & Co.

Company Secretaries

K. Venugopalrao

Proprietor

FCS: 10127

Place: Navi Mumbai C.P. No.: 12120

Date: 31st August 2020 UDIN: F010127B000639096

Note: This report is to be read with my letter of even date which is annexed as “ANNEXURE I” and forms an integral part of this report.

“ANNEXURE I”

To,

The Members,

Union Quality Plastics Limited,

209/A, Shyam Kamal B, CHS. Ltd

Agarwal Market, Tejpal Rd,

Vile Parle East Mumbai, MH 400057 IN

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

Maintenance of Secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on our audit.

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

I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

Wherever required, I have obtained the Management representation about compliance of laws, rules and regulations and happenings of events etc.

The compliance of provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.

The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of efficacy or effectiveness with which the management has conducted the affairs of the Company.

For K. V. Rao & Co.

Company Secretaries

K. Venugopalrao

Proprietor

FCS: 10127

Place: Navi Mumbai C.P. No.: 12120

Date: 31st August 2020 UDIN: F010127B000639096

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

| | 31/03/2020 | 31/03/2019 | 31/03/2018 |
|--|--------------|--------------|-------------|
| Balance sheet [Abstract] | | | |
| Assets [Abstract] | | | |
| Non-current assets [Abstract] | | | |
| Property, plant and equipment | 1,02,61,017 | 1,29,80,686 | |
| Other intangible assets | 9,920 | 26,926 | |
| Non-current financial assets [Abstract] | | | |
| Non-current investments | 5,26,077 | 6,58,307 | |
| Loans, non-current | 0 | 0 | |
| Other non-current financial assets | 1,03,23,222 | 79,51,127 | |
| Total non-current financial assets | 1,08,49,299 | 86,09,434 | |
| Deferred tax assets (net) | 24,59,492 | 31,12,066 | |
| Other non-current assets | 0 | 20,45,206 | |
| Total non-current assets | 2,35,79,728 | 2,67,74,318 | |
| Current assets [Abstract] | | | |
| Inventories | 6,38,68,171 | 6,32,04,782 | |
| Current financial assets [Abstract] | | | |
| Current investments | 0 | 0 | |
| Trade receivables, current | 15,38,03,571 | 24,09,07,332 | |
| Cash and cash equivalents | 64,86,543 | 2,94,23,415 | |
| Loans, current | 0 | 0 | |
| Other current financial assets | 2,18,731 | 5,98,906 | |
| Total current financial assets | 16,05,08,845 | 27,09,29,653 | |
| Other current assets | 1,54,17,551 | 2,05,61,639 | |
| Total current assets | 23,97,94,567 | 35,46,96,074 | |
| Total assets | 26,33,74,295 | 38,14,70,392 | |
| Equity and liabilities [Abstract] | | | |
| Equity [Abstract] | | | |
| Equity attributable to owners of parent [Abstract] | | | |
| Equity share capital | 6,92,63,810 | 6,92,63,810 | 6,92,63,810 |
| Other equity | -4,60,80,806 | -5,24,83,200 | |
| Total equity attributable to owners of parent | 2,31,83,004 | 1,67,80,610 | |
| Non controlling interest | 0 | 0 | |
| Total equity | 2,31,83,004 | 1,67,80,610 | |
| Liabilities [Abstract] | | | |
| Non-current liabilities [Abstract] | | | |
| Non-current financial liabilities [Abstract] | | | |
| Borrowings, non-current | 0 | 0 | |
| Total non-current financial liabilities | 0 | 0 | |
| Provisions, non-current | 52,57,703 | 51,24,393 | |
| Total non-current liabilities | 52,57,703 | 51,24,393 | |
| Current liabilities [Abstract] | | | |
| Current financial liabilities [Abstract] | | | |
| Borrowings, current | 4,30,62,308 | 5,13,77,565 | |
| Trade payables, current | 17,55,74,905 | 28,30,24,664 | |
| Other current financial liabilities | 14,33,000 | 5,00,000 | |
| Total current financial liabilities | 22,00,70,213 | 33,49,02,229 | |
| Other current liabilities | 88,91,111 | 1,98,14,162 | |
| Provisions, current | 59,72,264 | 48,48,998 | |
| Total current liabilities | 23,49,33,588 | 35,95,65,389 | |
| Total liabilities | 24,01,91,291 | 36,46,89,782 | |
| Total equity and liabilities | 26,33,74,295 | 38,14,70,392 | |

[210000] Statement of profit and loss**Earnings per share [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | Equity shares 1 [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Statement of profit and loss [Abstract] | | | | |
| Earnings per share [Abstract] | | | | |
| Earnings per share [Line items] | | | | |
| Basic earnings per share [Abstract] | | | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total basic earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Diluted earnings per share [Abstract] | | | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total diluted earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 | [INR/shares] 92,435 | [INR/shares] 5,78,176 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Statement of profit and loss [Abstract] | | |
| Income [Abstract] | | |
| Revenue from operations | 36,34,29,161 | 53,45,85,924 |
| Other income | 6,61,676 | 3,93,84,547 |
| Total income | 36,40,90,837 | 57,39,70,471 |
| Expenses [Abstract] | | |
| Cost of materials consumed | 29,57,56,719 | 36,73,84,465 |
| Purchases of stock-in-trade | 0 | 5,73,60,219 |
| Changes in inventories of finished goods, work-in-progress and stock-in-trade | -1,62,34,792 | -2,26,68,357 |
| Employee benefit expense | 1,08,65,746 | 1,30,02,300 |
| Finance costs | 57,41,348 | 82,32,936 |
| Depreciation, depletion and amortisation expense | 27,36,675 | 39,78,333 |
| Other expenses | 5,70,46,909 | 10,40,68,667 |
| Total expenses | 35,59,12,605 | 53,13,58,563 |
| Profit before exceptional items and tax | 81,78,232 | 4,26,11,908 |
| Total profit before tax | 81,78,232 | 4,26,11,908 |
| Tax expense [Abstract] | | |
| Current tax | 11,23,266 | 50,54,290 |
| Deferred tax | 6,52,574 | 74,10,785 |
| Total tax expense | 17,75,840 | 1,24,65,075 |
| Total profit (loss) for period from continuing operations | 64,02,392 | 3,01,46,833 |
| Total profit (loss) for period | 64,02,392 | 3,01,46,833 |
| Comprehensive income OCI components presented net of tax [Abstract] | | |
| Whether company has other comprehensive income OCI components presented net of tax | No | No |
| Other comprehensive income net of tax [Abstract] | | |
| Total other comprehensive income | 0 | 0 |
| Total comprehensive income | 64,02,392 | 3,01,46,833 |
| Comprehensive income OCI components presented before tax [Abstract] | | |
| Whether company has comprehensive income OCI components presented before tax | No | No |
| Other comprehensive income before tax [Abstract] | | |
| Total other comprehensive income | 0 | 0 |
| Total comprehensive income | 64,02,392 | 3,01,46,833 |
| Earnings per share explanatory [TextBlock] | | |
| Earnings per share [Abstract] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total basic earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total diluted earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 |

[400200] Statement of changes in equity**Statement of changes in equity [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Equity [Member] | | | Equity attributable to the equity holders of the parent [Member] |
|---|--------------------------|--------------------------|---------------|--|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 64,02,392 | 3,01,46,833 | | 64,02,392 |
| Total comprehensive income | 64,02,392 | 3,01,46,833 | | 64,02,392 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 2 | 7,01,72,190 | | 2 |
| Total other changes in equity | 2 | 7,01,72,190 | | 2 |
| Total increase (decrease) in equity | 64,02,394 | 10,03,19,023 | | 64,02,394 |
| Other equity at end of period | -4,60,80,806 | -5,24,83,200 | -15,28,02,223 | -4,60,80,806 |

Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Equity attributable to the equity holders of the parent [Member] | | Reserves [Member] | |
|---|--|---------------|--------------------------|--------------------------|
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 3,01,46,833 | | 64,02,392 | 3,01,46,833 |
| Total comprehensive income | 3,01,46,833 | | 64,02,392 | 3,01,46,833 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 7,01,72,190 | | 2 | 7,01,72,190 |
| Total other changes in equity | 7,01,72,190 | | 2 | 7,01,72,190 |
| Total increase (decrease) in equity | 10,03,19,023 | | 64,02,394 | 10,03,19,023 |
| Other equity at end of period | -5,24,83,200 | -15,28,02,223 | -4,60,80,806 | -5,24,83,200 |

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Reserves [Member] | Capital reserves [Member] | | |
|---|-------------------|---------------------------|--------------------------|------------|
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | | 0 | 0 | |
| Total comprehensive income | | 0 | 0 | |
| Total increase (decrease) in equity | | 0 | 0 | |
| Other equity at end of period | -15,28,02,223 | 17,46,400 | 17,46,400 | 17,46,400 |

Statement of changes in equity [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Securities premium reserve [Member] | | | Retained earnings [Member] |
|---|-------------------------------------|--------------------------------|-------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 0 | 0 | | 64,02,392 |
| Total comprehensive income | 0 | 0 | | 64,02,392 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 0 | 7,01,72,190 | | 2 |
| Total other changes in equity | 0 | 7,01,72,190 | | 2 |
| Total increase (decrease) in equity | 0 | 7,01,72,190 | | 64,02,394 |
| Other equity at end of period | 9,75,97,538 | 9,75,97,538 | 2,74,25,348 | -14,54,24,744 |

Statement of changes in equity [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Retained earnings [Member] | | Other retained earning [Member] | |
|---|--------------------------------|---------------|---------------------------------|--------------------------------|
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Other equity [Abstract] | | | | |
| Statement of changes in equity [Line items] | | | | |
| Equity [Abstract] | | | | |
| Changes in equity [Abstract] | | | | |
| Comprehensive income [Abstract] | | | | |
| Profit (loss) for period | 3,01,46,833 | | 64,02,392 | 3,01,46,833 |
| Total comprehensive income | 3,01,46,833 | | 64,02,392 | 3,01,46,833 |
| Other changes in equity [Abstract] | | | | |
| Other additions to reserves | 0 | | 2 | 0 |
| Total other changes in equity | 0 | | 2 | 0 |
| Total increase (decrease) in equity | 3,01,46,833 | | 64,02,394 | 3,01,46,833 |
| Other equity at end of period | -15,18,27,138 | -18,19,73,971 | -14,54,24,744 | -15,18,27,138 |

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Components of equity [Axis] | Other retained earning [Member] |
|---|---------------------------------|
| | 31/03/2018 |
| Other equity [Abstract] | |
| Statement of changes in equity [Line items] | |
| Equity [Abstract] | |
| Other equity at end of period | -18,19,73,971 |

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
|---|---|---|-------------------|
| Statement of cash flows [Abstract] | | | |
| Whether cash flow statement is applicable on company | Yes | Yes | |
| Cash flows from used in operating activities [Abstract] | | | |
| Profit before tax | 81,78,232 | 4,26,11,908 | |
| Adjustments for reconcile profit (loss) [Abstract] | | | |
| Adjustments for decrease (increase) in inventories | -6,63,389 | -3,99,68,885 | |
| Adjustments for decrease (increase) in trade receivables, current | 8,71,03,761 | -3,83,71,396 | |
| Adjustments for decrease (increase) in other current assets | 51,44,088 | -1,73,85,898 | |
| Adjustments for decrease (increase) in other non-current assets | 20,45,206 | 65,52,911 | |
| Adjustments for other financial assets, current | -19,91,920 | 1,14,63,051 | |
| Adjustments for increase (decrease) in trade payables, current | -10,74,49,759 | 9,53,29,199 | |
| Adjustments for increase (decrease) in other current liabilities | -1,09,23,050 | 1,34,26,424 | |
| Adjustments for increase (decrease) in other non-current liabilities | 0 | -46,34,957 | |
| Adjustments for depreciation and amortisation expense | 27,36,675 | 39,78,333 | |
| Adjustments for provisions, current | 49,82,308 | 51,24,393 | |
| Adjustments for other financial liabilities, current | 9,33,000 | 3,00,000 | |
| Adjustments for dividend income | 0 | 902 | |
| Adjustments for interest income | 7,93,666 | 3,12,451 | |
| Other adjustments to reconcile profit (loss) | -46,36,465 | -3,90,71,193 | |
| Total adjustments for reconcile profit (loss) | -2,35,13,211 | -35,71,371 | |
| Net cash flows from (used in) operations | -1,53,34,979 | 3,90,40,537 | |
| Income taxes paid (refund) | 79,095 | 2,05,292 | |
| Net cash flows from (used in) operating activities | -1,54,14,074 | 3,88,35,245 | |
| Cash flows from used in investing activities [Abstract] | | | |
| Purchase of property, plant and equipment | 0 | 46,08,832 | |
| Dividends received | 0 | 902 | |
| Interest received | 7,93,666 | 3,12,451 | |
| Net cash flows from (used in) investing activities | 7,93,666 | -42,95,479 | |
| Cash flows from used in financing activities [Abstract] | | | |
| Proceeds from issuing shares | 0 | 9,21,01,002 | |
| Proceeds from borrowings | 0 | -9,07,42,712 | |
| Repayments of borrowings | 83,16,464 | 1,25,06,437 | |
| Net cash flows from (used in) financing activities | -83,16,464 | -1,11,48,147 | |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | -2,29,36,872 | 2,33,91,619 | |
| Net increase (decrease) in cash and cash equivalents | -2,29,36,872 | 2,33,91,619 | |
| Cash and cash equivalents cash flow statement at end of period | 64,86,543 | 2,94,23,415 | 60,31,796 |

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of significant accounting policies [TextBlock] | Textual information (4) [See below] | Refer to Accounting policies |

Textual information (4)

Disclosure of significant accounting policies [Text Block]

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF THE COMPANY AND SIGNIFICANT ACCOUNTING POLICIES

General Information

Union Quality Plastics Limited (the company) is engaged in manufacturing of polyethylene fabric based products for packaging, shelter, waterproofing and horticultural applications. The Company is a public limited company incorporated and domiciled in India and has its registered office at Mumbai, Maharashtra. The shares of the company are listed on the Bombay Stock Exchange in India. The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and presentation of Financial Statements

The financial statements of Union Quality Plastics Limited (the Company) have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules 2015, as amended and as per other relevant provisions of the Act. The presentation of financial statements is based upon Ind AS Schedule III of Companies Act, 2013.

Basis of Measurement

These financial statements have been prepared on the historical cost convention and on an accrual basis, except for the following material items in the balance sheet:

Certain financial assets are measured either at fair value or at amortized cost depending on the classification;

Employee defined benefit assets/(liability) are recognized as the net total of the fair value of plan assets, plus actuarial losses, less actuarial gains and the present value of the defined benefit obligation, and

Long-term borrowings are measured at amortized cost using the effective interest rate method.

All assets and liabilities are classified into current and non-current based on the operating cycle of less than twelve months or based on the criteria of realisation/settlement within twelve months period from the balance sheet date.

Use of estimates and judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on historical experiences and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, the areas involving critical estimates or Judgments are:

Depreciation and amortization

Depreciation and amortization is based on management estimates of the future useful lives of certain class of property, plant and equipment and intangible assets.

Provision and contingencies

Provisions and contingencies are based on the Management's best estimate of the liabilities based on the facts known at the balance sheet date.

Fair valuation

Fair value is the market based measurement of observable market transaction or available market information.

Employee Benefits

The present value of the employee benefits obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) includes the discount rate, wage escalation and employee attrition. The discount rate is based on the prevailing market yields of Indian Government securities as at the balance sheet date for the estimated term of the obligations.

Functional and presentation currency

These financial statements are presented in Indian rupees, which is also the functional currency of the Company. All financial information presented in Indian rupees has been rounded to the nearest lakhs.

Current and noncurrent classification

All the assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1, Presentation of financial statements.

Assets: An asset is classified as current when it satisfies any of the following criteria:

It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;

It is held primarily for the purpose of being traded;

It is expected to be realized within twelve months after the reporting date; or

It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities: A liability is classified as current when it satisfies any of the following criteria:

It is expected to be settled in the Company's normal operating cycle;

It is held primarily for the purpose of being traded;

It is due to be settled within twelve months after the reporting date; or

The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/ liabilities include the current portion of noncurrent assets/ liabilities respectively. All other assets/ liabilities are classified as noncurrent. Deferred tax assets and liabilities are always disclosed as non-current.

Significant Accounting Policies

Property Plant & Equipment

Recognition and measurement

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment loss, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset i.e., freight, duties and taxes applicable and other expenses related to acquisition and installation. The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

Directly attributable costs include:

Cost of Employee Benefits arising directly from Construction or acquisition of PPE.

Cost of Site Preparation.

Initial Delivery & Handling costs.

Professional Fees and

Costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment).

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within in the statement of profit and loss.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of repairs and maintenance are recognized in the statement of profit and loss as incurred.

Items of property, plant and equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

Depreciation

Depreciation is recognized in the statement of profit and loss on WDV basis over the estimated useful lives of property, plant and equipment based on Schedule II to the Companies Act, 2013 ("Schedule"), which prescribes the useful lives for various classes of tangible assets. For assets acquired or disposed off during the year, depreciation is provided on prorata basis. Land is not depreciated.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted prospectively, if appropriate.

The estimated useful lives are as follows:

| Type of Asset | Estimated useful life in years |
|---------------|--------------------------------|
|---------------|--------------------------------|

| | |
|--------------------------|----|
| Leasehold land | - |
| Factory Building | 30 |
| Plant & Machinery | 8 |
| Electrical installations | 5 |
| Air Conditioner | 5 |
| Generator | 5 |
| Computers | 3 |
| Office Equipment | 5 |
| Furniture & Fixtures | 5 |

Intangible assets

Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. The Intangible assets that are acquired by the Company and that have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization

Amortization is recognized in the statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets or on any other basis that reflects the pattern in which the asset's future economic benefits are expected to be consumed by the entity. Intangible assets that are not available for use are amortized from the date they are available for use. The estimated useful lives are as follows:

| Type of Asset | Estimated useful life |
|-------------------|-----------------------|
| Intangible Assets | |
| Computer Software | 3 |

The amortization period and the amortization method for intangible assets with a finite useful life are reviewed at each reporting date.

Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

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

Subsequent measurement

Debt instrument at FVTPL

Debt instruments included within the FVTPL category are measured at fair value with all changes recognised in the statement of profit and loss.

Investment in Preference Shares and Unquoted trade Investments

Investment in Preference Shares and Unquoted trade Investments are measured at amortized cost using Effective Rate of Return (EIR)

Investment in equity instruments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to the statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments i.e., investments in equity shares within the FVTPL category are measured at fair value with all changes recognised in the statement of profit and loss.

Impairment of trade receivables

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18. Expected credit loss model takes into consideration the present value of all the cash shortfalls over the expected life of a financial instrument. In simple terms, it is weighted average of credit losses with the respective risks of default occurring as weights. The credit loss is the difference between all contractual cash flows that are due to an entity as per the contract and all the contractual cash flows that the entity expects to receive, discounted to the effective interest rate. The Standard presumes that entities would suffer credit loss even if the entity expects to be paid in full but later than when contractually due. In other words, it simply focuses on DELAYS in collection of receivables.

For the purpose of identifying the days of delay, the Company took into consideration the weighted average number of delays taking into consideration the date of billing, the credit period and the collection days.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee

contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

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

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

Inventories

Inventories consist of raw materials, stores and spares, work-in-progress and finished goods and are measured at the lower of cost and net realisable value. The cost of all categories of inventories is based on the weighted average method. Cost includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate share of overheads based on normal operating capacity. Stores and spares, that do not qualify to be recognised as property, plant and equipment, consists of packing materials, engineering spares (such as machinery spare parts) and consumables which are used in operating machines or consumed as indirect materials in the manufacturing process. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite lives or that are not yet available for use, an impairment test is performed each year at March 31.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognized in the statement of profit and loss if the estimated recoverable amount of an asset or its cash-generating unit is lower than its carrying amount. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit on a pro-rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognized in prior periods are assessed at each reporting date for any

indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

Cash & Cash Equivalents

Cash and bank balances comprise of cash balance in hand, in current accounts with banks, demand deposit, short-term deposits, Margin Money deposits and unclaimed dividend accounts. For this purpose, "short-term" means investments having maturity of three months or less from the date of investment. Bank overdrafts that are repayable on demand and form an integral part of our cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows. The Margin money deposits and unclaimed dividend balances shall be disclosed as restricted cash balances. \

Employee Benefits

Short term employee benefits

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

Defined Contribution Plan

The Company's contributions to defined contribution plans are charged to the statement of profit and loss as and when the services are received from the employees.

Defined Benefit Plans

Defined Benefit plans are accounted in Accordance with IND AS 19

Termination benefits

Termination benefits are recognized as an expense when the Company is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognized as an expense if the Company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

Other long-term employee benefits

The Company's net obligation in respect of other long term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and previous periods. That benefit is discounted to determine its present value. Re-measurements are recognized in the statement of profit and loss in the period in which they arise.

Provisions, contingent liabilities and contingent assets

Provision

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

Revenue Recognition

Sale of goods and trade license

Effective April 1, 2018, the company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The company has adopted Ind AS 115 using the cumulative catch-up method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The effect of adoption of Ind AS 115 is insignificant.

Revenue from sale of goods is recognized when significant risks and rewards in respect of ownership of the product is transferred to the customer. Revenue from the sale of Products includes excise duty and is measured at the fair value of the consideration received or receivable, net of returns, sales tax and applicable trade discounts and allowances.

Other Income

Interest Income

Interest Income mainly comprises of interest on Margin money deposit with banks relating to bank guarantee. Interest income should be recorded using the effective interest rate (EIR). However, the amount of margin money deposits relating to bank guarantee are purely current in nature, hence effective interest rate has not been applied. Interest is recognized using the time-proportion method, based on rates implicit in the transactions.

Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs. 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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

Tax Expenses

Tax expense consists of current and deferred tax.

Income Tax

Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred Tax

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Dividend distribution tax arising out of payment of dividends to shareholders under the Indian Income tax regulations is not considered as tax expense for the Company and all such taxes are recognized in the statement of changes in equity as part of the associated dividend payment.

Earnings Per Share

The Company presents basic and diluted earnings per share (“EPS”) data for its ordinary shares. Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

Trade receivables

Trade receivables are initially recognized at fair value and subsequently measured at amortized cost using effective interest method, less provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within twelve months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

Determination of fair values

The Company’s accounting policies and disclosures require the determination of fair value, for certain financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability. A fair value measurement of a non-financial asset takes into account a market participant’s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

(i) Property, plant and equipment

Property, plant and equipment, if acquired in a business combination or through an exchange of non-monetary assets, is measured at fair value on the acquisition date. For this purpose, fair value is based on appraised market values and replacement cost.

(ii) Intangible assets

The fair value of brands, technology related intangibles, and patents and trademarks acquired in a business combination is based on the discounted estimated royalty payments that have been avoided as a result of these brands, technology related intangibles, patents or trademarks being owned (the “relief of royalty method”). The fair value of customer related, product related and other intangibles acquired in a business combination has been determined using the multi-period excess earnings method after deduction of a fair return on other assets that are part of creating the related cash flows.

(iii) Inventories

The fair value of inventories acquired in a business combination is determined based on its estimated selling price in the ordinary course of business less the estimated costs of completion and sale, and a reasonable profit margin based on the effort required to complete and sell the inventories.

(iv) Investments in equity and debt securities and units of mutual funds

The fair value of marketable equity and debt securities is determined by reference to their quoted market price at the reporting date. For debt securities where quoted market prices are not available, fair value is determined using pricing techniques such as discounted cash flow analysis.

In respect of investments in mutual funds, the fair values represent net asset value as stated by the issuers of these mutual fund units in the published statements. Net asset values represent the price at which the issuer will issue further units in the mutual fund and the price at which issuers will redeem such units from the investors.

Accordingly, such net asset values are analogous to fair market value with respect to these investments, as transactions of these mutual funds are carried out at such prices between investors and the issuers of these units of mutual funds.

(v) Non-derivative financial liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date. For finance leases the market rate of interest is determined by reference to similar lease agreements. In respect of the Company's borrowings that have floating rates of interest, their fair value approximates carrying value.

15) Impact of COVID-19 Key accounting judgements, estimates and assumptions.

The threats posed by the corona virus outbreak are multifold. In many countries, businesses have been forced to cease or limit their operations for long or indefinite periods of time. Even in India the outbreak has been declared epidemic and on March 24, 2020, the Government of India ordered a nationwide lockdown, limiting movement of the population of India as a preventive measure against the COVID-19 pandemic. As a result, most businesses throughout the world are dealing with lost revenue and disrupted supply chains. The disruption to global supply chains due to factory shutdowns has already exposed the vulnerabilities of many organizations.

However, as the Company operates in an industry that is considered essential in India, its operations were continuing during lockdown by ensuring appropriate safety measures.

The Company considered the uncertainty relating to the COVID-19 pandemic in assessing the recoverability of receivables, goodwill, intangible assets, investments and other assets. For this purpose, the Company considered internal and external sources of information up to the date of approval of these financial statements. The Company has also used the principles of prudence in applying judgments, estimates and assumptions including sensitivity analysis. Based on its current estimates, the Company expects to fully recover the carrying amount of receivables, goodwill, intangible assets, investments and other assets.

As the outbreak continues to evolve, the Company will continue to closely monitor any material changes to future economic conditions.

The preparation of the Financial Statements required the Management to exercise judgements and to make estimates and assumptions. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19 on the carrying amounts of its assets. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial statements and has used internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of corporate information notes and other explanatory information [TextBlock] | | |
| Statement of Ind AS compliance [TextBlock] | Refer to Accounting policies | Refer to Accounting policies |
| Whether there is any departure from Ind AS | No | No |
| Whether there are reclassifications to comparative amounts | No | No |
| Description of reason why reclassification of comparative amounts is impracticable | Refer to notes | Refer to notes |
| Description of nature of necessary adjustments to provide comparative information | Refer to notes | Refer to notes |
| Disclosure of significant accounting policies [TextBlock] | Textual information (5) [See below] | Refer to Accounting policies |

Textual information (5)

Disclosure of significant accounting policies [Text Block]

NOTES TO FINANCIAL STATEMENTS

DESCRIPTION OF THE COMPANY AND SIGNIFICANT ACCOUNTING POLICIES

General Information

Union Quality Plastics Limited (the company) is engaged in manufacturing of polyethylene fabric based products for packaging, shelter, waterproofing and horticultural applications. The Company is a public limited company incorporated and domiciled in India and has its registered office at Mumbai, Maharashtra. The shares of the company are listed on the Bombay Stock Exchange in India. The principal accounting policies applied in the preparation of the financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and presentation of Financial Statements

The financial statements of Union Quality Plastics Limited (the Company) have been prepared and presented in accordance with the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules 2015, as amended and as per other relevant provisions of the Act. The presentation of financial statements is based upon Ind AS Schedule III of Companies Act, 2013.

Basis of Measurement

These financial statements have been prepared on the historical cost convention and on an accrual basis, except for the following material items in the balance sheet:

Certain financial assets are measured either at fair value or at amortized cost depending on the classification;

Employee defined benefit assets/(liability) are recognized as the net total of the fair value of plan assets, plus actuarial losses, less actuarial gains and the present value of the defined benefit obligation, and

Long-term borrowings are measured at amortized cost using the effective interest rate method.

All assets and liabilities are classified into current and non-current based on the operating cycle of less than twelve months or based on the criteria of realisation/settlement within twelve months period from the balance sheet date.

Use of estimates and judgments

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on historical experiences and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, the areas involving critical estimates or Judgments are:

Depreciation and amortization

Depreciation and amortization is based on management estimates of the future useful lives of certain class of property, plant and equipment and intangible assets.

Provision and contingencies

Provisions and contingencies are based on the Management's best estimate of the liabilities based on the facts known at the balance sheet date.

Fair valuation

Fair value is the market based measurement of observable market transaction or available market information.

Employee Benefits

The present value of the employee benefits obligations depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) includes the discount rate, wage escalation and employee attrition. The discount rate is based on the prevailing market yields of Indian Government securities as at the balance sheet date for the estimated term of the obligations.

Functional and presentation currency

These financial statements are presented in Indian rupees, which is also the functional currency of the Company. All financial information presented in Indian rupees has been rounded to the nearest lakhs.

Current and noncurrent classification

All the assets and liabilities have been classified as current or noncurrent as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013 and Ind AS 1, Presentation of financial statements.

Assets: An asset is classified as current when it satisfies any of the following criteria:

It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;

It is held primarily for the purpose of being traded;

It is expected to be realized within twelve months after the reporting date; or

It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date.

Liabilities: A liability is classified as current when it satisfies any of the following criteria:

It is expected to be settled in the Company's normal operating cycle;

It is held primarily for the purpose of being traded;

It is due to be settled within twelve months after the reporting date; or

The Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

Current assets/ liabilities include the current portion of noncurrent assets/ liabilities respectively. All other assets/ liabilities are classified as noncurrent. Deferred tax assets and liabilities are always disclosed as non-current.

Significant Accounting Policies

Property Plant & Equipment

Recognition and measurement

Property, Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment loss, if any. Cost includes expenditures that are directly attributable to the acquisition of the asset i.e., freight, duties and taxes applicable and other expenses related to acquisition and installation. The cost of self-constructed assets includes the cost of materials and other costs directly attributable to bringing the asset to a working condition for its intended use. Borrowing costs that are directly attributable to the construction or production of a qualifying asset are capitalized as part of the cost of that asset.

Directly attributable costs include:

Cost of Employee Benefits arising directly from Construction or acquisition of PPE.

Cost of Site Preparation.

Initial Delivery & Handling costs.

Professional Fees and

Costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment).

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Gains and losses upon disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized net within in the statement of profit and loss.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of repairs and maintenance are recognized in the statement of profit and loss as incurred.

Items of property, plant and equipment acquired through exchange of non-monetary assets are measured at fair value, unless the exchange transaction lacks commercial substance or the fair value of either the asset received or asset given up is not reliably measurable, in which case the asset exchanged is recorded at the carrying amount of the asset given up.

Depreciation

Depreciation is recognized in the statement of profit and loss on WDV basis over the estimated useful lives of property, plant and equipment based on Schedule II to the Companies Act, 2013 ("Schedule"), which prescribes the useful lives for various classes of tangible assets. For assets acquired or disposed off during the year, depreciation is provided on prorata basis. Land is not depreciated.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted prospectively, if appropriate.

The estimated useful lives are as follows:

| Type of Asset | Estimated useful life in years |
|---------------|--------------------------------|
|---------------|--------------------------------|

| | |
|--------------------------|----|
| Leasehold land | - |
| Factory Building | 30 |
| Plant & Machinery | 8 |
| Electrical installations | 5 |
| Air Conditioner | 5 |
| Generator | 5 |
| Computers | 3 |
| Office Equipment | 5 |
| Furniture & Fixtures | 5 |

Intangible assets

Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. The Intangible assets that are acquired by the Company and that have finite useful lives are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization

Amortization is recognized in the statement of profit and loss on a straight-line basis over the estimated useful lives of intangible assets or on any other basis that reflects the pattern in which the asset's future economic benefits are expected to be consumed by the entity. Intangible assets that are not available for use are amortized from the date they are available for use. The estimated useful lives are as follows:

| Type of Asset | Estimated useful life |
|-------------------|-----------------------|
| Intangible Assets | |
| Computer Software | 3 |

The amortization period and the amortization method for intangible assets with a finite useful life are reviewed at each reporting date.

Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

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

Subsequent measurement

Debt instrument at FVTPL

Debt instruments included within the FVTPL category are measured at fair value with all changes recognised in the statement of profit and loss.

Investment in Preference Shares and Unquoted trade Investments

Investment in Preference Shares and Unquoted trade Investments are measured at amortized cost using Effective Rate of Return (EIR)

Investment in equity instruments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading and contingent consideration recognised by an acquirer in a business combination to which Ind AS 103 applies are classified as at FVTPL. For all other equity instruments, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value. The Company makes such election on an instrument by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVTOCI, then all fair value changes on the instrument, excluding dividends, are recognised in the OCI. There is no recycling of the amounts from OCI to the statement of profit and loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity.

Equity instruments i.e., investments in equity shares within the FVTPL category are measured at fair value with all changes recognised in the statement of profit and loss.

Impairment of trade receivables

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18. Expected credit loss model takes into consideration the present value of all the cash shortfalls over the expected life of a financial instrument. In simple terms, it is weighted average of credit losses with the respective risks of default occurring as weights. The credit loss is the difference between all contractual cash flows that are due to an entity as per the contract and all the contractual cash flows that the entity expects to receive, discounted to the effective interest rate. The Standard presumes that entities would suffer credit loss even if the entity expects to be paid in full but later than when contractually due. In other words, it simply focuses on DELAYS in collection of receivables.

For the purpose of identifying the days of delay, the Company took into consideration the weighted average number of delays taking into consideration the date of billing, the credit period and the collection days.

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee

contracts.

Subsequent measurement

The measurement of financial liabilities depends on their classification, as described below:

Loans and borrowings

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

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

Inventories

Inventories consist of raw materials, stores and spares, work-in-progress and finished goods and are measured at the lower of cost and net realisable value. The cost of all categories of inventories is based on the weighted average method. Cost includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of finished goods and work-in-progress, cost includes an appropriate share of overheads based on normal operating capacity. Stores and spares, that do not qualify to be recognised as property, plant and equipment, consists of packing materials, engineering spares (such as machinery spare parts) and consumables which are used in operating machines or consumed as indirect materials in the manufacturing process. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

Impairment of non-financial assets

The carrying amounts of the Company's non-financial assets, other than inventories and deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. For goodwill and intangible assets that have indefinite lives or that are not yet available for use, an impairment test is performed each year at March 31.

The recoverable amount of an asset or cash-generating unit (as defined below) is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or the cash-generating unit. For the purpose of impairment testing, assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets (the "cash-generating unit").

An impairment loss is recognized in the statement of profit and loss if the estimated recoverable amount of an asset or its cash-generating unit is lower than its carrying amount. Impairment losses recognized in respect of cash-generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit on a pro-rata basis.

An impairment loss in respect of goodwill is not reversed. In respect of other assets, impairment losses recognized in prior periods are assessed at each reporting date for any

indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

Cash & Cash Equivalents

Cash and bank balances comprise of cash balance in hand, in current accounts with banks, demand deposit, short-term deposits, Margin Money deposits and unclaimed dividend accounts. For this purpose, "short-term" means investments having maturity of three months or less from the date of investment. Bank overdrafts that are repayable on demand and form an integral part of our cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows. The Margin money deposits and unclaimed dividend balances shall be disclosed as restricted cash balances. \

Employee Benefits

Short term employee benefits

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

Defined Contribution Plan

The Company's contributions to defined contribution plans are charged to the statement of profit and loss as and when the services are received from the employees.

Defined Benefit Plans

Defined Benefit plans are accounted in Accordance with IND AS 19

Termination benefits

Termination benefits are recognized as an expense when the Company is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognized as an expense if the Company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

Other long-term employee benefits

The Company's net obligation in respect of other long term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and previous periods. That benefit is discounted to determine its present value. Re-measurements are recognized in the statement of profit and loss in the period in which they arise.

Provisions, contingent liabilities and contingent assets

Provision

A provision is recognised if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

Contingent liabilities

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Contingent assets

Contingent assets are not recognised in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognised in the period in which the change occurs.

Revenue Recognition

Sale of goods and trade license

Effective April 1, 2018, the company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The company has adopted Ind AS 115 using the cumulative catch-up method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The effect of adoption of Ind AS 115 is insignificant.

Revenue from sale of goods is recognized when significant risks and rewards in respect of ownership of the product is transferred to the customer. Revenue from the sale of Products includes excise duty and is measured at the fair value of the consideration received or receivable, net of returns, sales tax and applicable trade discounts and allowances.

Other Income

Interest Income

Interest Income mainly comprises of interest on Margin money deposit with banks relating to bank guarantee. Interest income should be recorded using the effective interest rate (EIR). However, the amount of margin money deposits relating to bank guarantee are purely current in nature, hence effective interest rate has not been applied. Interest is recognized using the time-proportion method, based on rates implicit in the transactions.

Borrowing Costs

Borrowing costs consist of interest, ancillary and other costs that the Company incurs in connection with the borrowing of funds and interest relating to other financial liabilities. Borrowing costs also include exchange differences to the extent regarded as an adjustment to the borrowing costs. 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 capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

Tax Expenses

Tax expense consists of current and deferred tax.

Income Tax

Income tax expense is recognized in the statement of profit and loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred Tax

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realised simultaneously.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Dividend distribution tax arising out of payment of dividends to shareholders under the Indian Income tax regulations is not considered as tax expense for the Company and all such taxes are recognized in the statement of changes in equity as part of the associated dividend payment.

Earnings Per Share

The Company presents basic and diluted earnings per share (“EPS”) data for its ordinary shares. Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.

Trade receivables

Trade receivables are initially recognized at fair value and subsequently measured at amortized cost using effective interest method, less provision for impairment.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Company prior to the end of the financial year which are unpaid. The amounts are unsecured and are presented as current liabilities unless payment is not due within twelve months after the reporting period. They are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

Determination of fair values

The Company’s accounting policies and disclosures require the determination of fair value, for certain financial and non-financial assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability. A fair value measurement of a non-financial asset takes into account a market participant’s ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

(i) Property, plant and equipment

Property, plant and equipment, if acquired in a business combination or through an exchange of non-monetary assets, is measured at fair value on the acquisition date. For this purpose, fair value is based on appraised market values and replacement cost.

(ii) Intangible assets

The fair value of brands, technology related intangibles, and patents and trademarks acquired in a business combination is based on the discounted estimated royalty payments that have been avoided as a result of these brands, technology related intangibles, patents or trademarks being owned (the “relief of royalty method”). The fair value of customer related, product related and other intangibles acquired in a business combination has been determined using the multi-period excess earnings method after deduction of a fair return on other assets that are part of creating the related cash flows.

(iii) Inventories

The fair value of inventories acquired in a business combination is determined based on its estimated selling price in the ordinary course of business less the estimated costs of completion and sale, and a reasonable profit margin based on the effort required to complete and sell the inventories.

(iv) Investments in equity and debt securities and units of mutual funds

The fair value of marketable equity and debt securities is determined by reference to their quoted market price at the reporting date. For debt securities where quoted market prices are not available, fair value is determined using pricing techniques such as discounted cash flow analysis.

In respect of investments in mutual funds, the fair values represent net asset value as stated by the issuers of these mutual fund units in the published statements. Net asset values represent the price at which the issuer will issue further units in the mutual fund and the price at which issuers will redeem such units from the investors.

Accordingly, such net asset values are analogous to fair market value with respect to these investments, as transactions of these mutual funds are carried out at such prices between investors and the issuers of these units of mutual funds.

(v) Non-derivative financial liabilities

Fair value, which is determined for disclosure purposes, is calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date. For finance leases the market rate of interest is determined by reference to similar lease agreements. In respect of the Company's borrowings that have floating rates of interest, their fair value approximates carrying value.

15) Impact of COVID-19 Key accounting judgements, estimates and assumptions.

The threats posed by the corona virus outbreak are multifold. In many countries, businesses have been forced to cease or limit their operations for long or indefinite periods of time. Even in India the outbreak has been declared epidemic and on March 24, 2020, the Government of India ordered a nationwide lockdown, limiting movement of the population of India as a preventive measure against the COVID-19 pandemic. As a result, most businesses throughout the world are dealing with lost revenue and disrupted supply chains. The disruption to global supply chains due to factory shutdowns has already exposed the vulnerabilities of many organizations.

However, as the Company operates in an industry that is considered essential in India, its operations were continuing during lockdown by ensuring appropriate safety measures.

The Company considered the uncertainty relating to the COVID-19 pandemic in assessing the recoverability of receivables, goodwill, intangible assets, investments and other assets. For this purpose, the Company considered internal and external sources of information up to the date of approval of these financial statements. The Company has also used the principles of prudence in applying judgments, estimates and assumptions including sensitivity analysis. Based on its current estimates, the Company expects to fully recover the carrying amount of receivables, goodwill, intangible assets, investments and other assets.

As the outbreak continues to evolve, the Company will continue to closely monitor any material changes to future economic conditions.

The preparation of the Financial Statements required the Management to exercise judgements and to make estimates and assumptions. The Management has considered the possible effects, if any, that may result from the pandemic relating to COVID-19 on the carrying amounts of its assets. In developing the assumptions and estimates relating to the uncertainties as at the Balance Sheet date in relation to the recoverable amounts of these assets, the Management has considered the global economic conditions prevailing as at the date of approval of these financial statements and has used internal and external sources of information to the extent determined by it. The actual outcome of these assumptions and estimates may vary in future due to the impact of the pandemic.

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

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock] | | |
| Disclosure of initial application of standards or interpretations [TextBlock] | | |
| Whether initial application of an Ind AS has an effect on the current period or any prior period | No | No |
| Disclosure of voluntary change in accounting policy [TextBlock] | | |
| Whether there is any voluntary change in accounting policy | No | No |
| Disclosure of changes in accounting estimates [TextBlock] | | |
| Whether there are changes in accounting estimates during the year | No | No |

[400600] Notes - Property, plant and equipment**Disclosure of additional information about property plant and equipment [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | Factory building [Member] | |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | Plant and equipment [Member] | |
|--|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
| | Owned assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|--|----------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Vehicles [Member] | | Motor vehicles [Member] | |
|--|----------------------------------|--------------------------------|----------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Motor vehicles [Member] | | Office equipment [Member] | |
|--|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | Computer equipments [Member] | |
|--|--------------------------------|--------------------------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | Other property, plant and equipment [Member] | |
|--|--------------------------------|--------------------------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Useful lives or depreciation rates, property, plant and equipment | As per notes | As per notes | Refer to child member | Refer to child member |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of additional information about property plant and equipment [Table]

..(10)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|--|--|--------------------------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Disclosure of additional information about property plant and equipment [Abstract] | | | | |
| Disclosure of additional information about property plant and equipment [Line items] | | | | |
| Depreciation method, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Useful lives or depreciation rates, property, plant and equipment | Refer to child member | Refer to child member | As per notes | As per notes |
| Whether property, plant and equipment are stated at revalued amount | No | No | No | No |

Disclosure of detailed information about property, plant and equipment [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|--|-------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | | |
| | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2020 | 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | | 0 | 0 |
| Property, plant and equipment at end of period | 1,02,61,017 | 1,29,80,686 | 12,57,64,821 | 12,57,64,821 |

Disclosure of detailed information about property, plant and equipment [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Property, plant and equipment [Member] | | | |
|---|---|----------------------------------|--|--------------|
| | Carrying amount accumulated depreciation and gross carrying amount [Axis] | Owned and leased assets [Member] | | |
| | | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | |
| Sub classes of property, plant and equipment [Axis] | | | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 27,19,669 | | |
| Total Depreciation property plant and equipment | | 27,19,669 | | |
| Total increase (decrease) in property, plant and equipment | | 27,19,669 | 0 | |
| Property, plant and equipment at end of period | 12,57,64,821 | 11,55,03,804 | 11,27,84,135 | 11,27,84,135 |

Disclosure of detailed information about property, plant and equipment [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 0 |
| Property, plant and equipment at end of period | 22,52,550 | 22,52,550 | 22,52,550 | 22,52,550 |

Disclosure of detailed information about property, plant and equipment [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|------------|--|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 22,52,550 | 22,52,550 | 0 | 0 |

Disclosure of detailed information about property, plant and equipment [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|--|----------------------------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | Assets held under lease [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 0 | 22,52,550 | 22,52,550 | 22,52,550 |

Disclosure of detailed information about property, plant and equipment [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 0 |
| Property, plant and equipment at end of period | 22,52,550 | 22,52,550 | 22,52,550 | 0 |

Disclosure of detailed information about property, plant and equipment [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Land [Member] | | Buildings [Member] | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Assets held under lease [Member] | | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -3,25,412 | |
| Total Depreciation property plant and equipment | | | -3,25,412 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -3,25,412 | 0 |
| Property, plant and equipment at end of period | 0 | 0 | 29,28,705 | 32,54,117 |

Disclosure of detailed information about property, plant and equipment [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 32,54,117 | 2,30,62,287 | 2,30,62,287 | 2,30,62,287 |

Disclosure of detailed information about property, plant and equipment [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--|--------------------------------|-------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 3,25,412 | | | |
| Total Depreciation property plant and equipment | 3,25,412 | | | |
| Total increase (decrease) in property, plant and equipment | 3,25,412 | 0 | | 0 |
| Property, plant and equipment at end of period | 2,01,33,582 | 1,98,08,170 | 1,98,08,170 | 2,30,62,287 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | | | |
|---|--------------------------------|-------------|--|--------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 3,25,412 | |
| Total Depreciation property plant and equipment | | | 3,25,412 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 3,25,412 | 0 |
| Property, plant and equipment at end of period | 2,30,62,287 | 2,30,62,287 | 2,01,33,582 | 1,98,08,170 |

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

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Buildings [Member] | Factory building [Member] | | |
|---|--|----------------------------------|--------------------------|------------|
| | Owned assets [Member] | Owned and leased assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -3,25,412 | | |
| Total Depreciation property plant and equipment | | -3,25,412 | | |
| Total increase (decrease) in property, plant and equipment | | -3,25,412 | 0 | |
| Property, plant and equipment at end of period | 1,98,08,170 | 29,28,705 | 32,54,117 | 32,54,117 |

Disclosure of detailed information about property, plant and equipment [Table]

..(12)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | |
|---|----------------------------------|--------------------------|-------------|--|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 3,25,412 |
| Total Depreciation property plant and equipment | | | | 3,25,412 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 3,25,412 |
| Property, plant and equipment at end of period | 2,30,62,287 | 2,30,62,287 | 2,30,62,287 | 2,01,33,582 |

Disclosure of detailed information about property, plant and equipment [Table]

..(13)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | |
|---|--|-------------|--------------------------|--------------------------|
| | Owned and leased assets [Member] | | Owned assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -3,25,412 | |
| Total Depreciation property plant and equipment | | | -3,25,412 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -3,25,412 | 0 |
| Property, plant and equipment at end of period | 1,98,08,170 | 1,98,08,170 | 29,28,705 | 32,54,117 |

Disclosure of detailed information about property, plant and equipment [Table]

..(14)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | | |
|---|---|---|--------------------------|--------------------------------|-------------|
| | Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| | | Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | |
| | | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | | |
| Changes in property, plant and equipment [Abstract] | | | | | |
| Total increase (decrease) in property, plant and equipment | | | 0 | 0 | |
| Property, plant and equipment at end of period | | 32,54,117 | 2,30,62,287 | 2,30,62,287 | 2,30,62,287 |

Disclosure of detailed information about property, plant and equipment [Table]

..(15)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory building [Member] | | | Plant and equipment [Member] | |
|---|---|---|--|------------------------------|----------------------------------|
| | Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Owned and leased assets [Member] |
| | | Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] |
| | | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | | |
| Changes in property, plant and equipment [Abstract] | | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | | |
| Depreciation recognised in profit or loss | | 3,25,412 | | | -22,19,319 |
| Total Depreciation property plant and equipment | | 3,25,412 | | | -22,19,319 |
| Total increase (decrease) in property, plant and equipment | | 3,25,412 | 0 | | -22,19,319 |
| Property, plant and equipment at end of period | | 2,01,33,582 | 1,98,08,170 | 1,98,08,170 | 48,87,048 |

Disclosure of detailed information about property, plant and equipment [Table]

..(16)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|----------------------------------|------------|--------------------------------|--------------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 71,06,367 | 71,06,367 | 9,32,02,810 | 9,32,02,810 |

Disclosure of detailed information about property, plant and equipment [Table]

..(17)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|----------------------------------|--|--------------------------------|-------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2018 | | | |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 22,19,319 | | |
| Total Depreciation property plant and equipment | | 22,19,319 | | |
| Total increase (decrease) in property, plant and equipment | | 22,19,319 | 0 | |
| Property, plant and equipment at end of period | 9,32,02,810 | 8,83,15,762 | 8,60,96,443 | 8,60,96,443 |

Disclosure of detailed information about property, plant and equipment [Table]

..(18)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | | |
|---|--------------------------------|--------------------------|-------------|--|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 22,19,319 |
| Total Depreciation property plant and equipment | | | | 22,19,319 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 22,19,319 |
| Property, plant and equipment at end of period | 9,32,02,810 | 9,32,02,810 | 9,32,02,810 | 8,83,15,762 |

Disclosure of detailed information about property, plant and equipment [Table]

..(19)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Plant and equipment [Member] | | Factory equipments [Member] | |
|---|--|-------------|----------------------------------|--------------------------|
| | Owned assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -22,19,319 | |
| Total Depreciation property plant and equipment | | | -22,19,319 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -22,19,319 | 0 |
| Property, plant and equipment at end of period | 8,60,96,443 | 8,60,96,443 | 48,87,048 | 71,06,367 |

Disclosure of detailed information about property, plant and equipment [Table]

..(20)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 71,06,367 | 9,32,02,810 | 9,32,02,810 | 9,32,02,810 |

Disclosure of detailed information about property, plant and equipment [Table]

..(21)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|--|--------------------------------|-------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 22,19,319 | | | -22,19,319 |
| Total Depreciation property plant and equipment | 22,19,319 | | | -22,19,319 |
| Total increase (decrease) in property, plant and equipment | 22,19,319 | 0 | | -22,19,319 |
| Property, plant and equipment at end of period | 8,83,15,762 | 8,60,96,443 | 8,60,96,443 | 48,87,048 |

Disclosure of detailed information about property, plant and equipment [Table]

..(22)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|-----------------------------|------------|--------------------------------|--------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 71,06,367 | 71,06,367 | 9,32,02,810 | 9,32,02,810 |

Disclosure of detailed information about property, plant and equipment [Table]

..(23)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Factory equipments [Member] | | | |
|---|--------------------------------|--|--------------------------|-------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 22,19,319 | | |
| Total Depreciation property plant and equipment | | 22,19,319 | | |
| Total increase (decrease) in property, plant and equipment | | 22,19,319 | 0 | |
| Property, plant and equipment at end of period | 9,32,02,810 | 8,83,15,762 | 8,60,96,443 | 8,60,96,443 |

Disclosure of detailed information about property, plant and equipment [Table]

..(24)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|----------------------------------|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -1,17,188 | | | |
| Total Depreciation property plant and equipment | -1,17,188 | | | |
| Total increase (decrease) in property, plant and equipment | -1,17,188 | 0 | | 0 |
| Property, plant and equipment at end of period | 1,42,825 | 2,60,013 | 2,60,013 | 15,25,284 |

Disclosure of detailed information about property, plant and equipment [Table]

..(25)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|----------------------------------|------------|--|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 1,17,188 | |
| Total Depreciation property plant and equipment | | | 1,17,188 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 1,17,188 | 0 |
| Property, plant and equipment at end of period | 15,25,284 | 15,25,284 | 13,82,459 | 12,65,271 |

Disclosure of detailed information about property, plant and equipment [Table]

..(26)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|--|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | Owned assets [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -1,17,188 | | |
| Total Depreciation property plant and equipment | | -1,17,188 | | |
| Total increase (decrease) in property, plant and equipment | | -1,17,188 | 0 | |
| Property, plant and equipment at end of period | 12,65,271 | 1,42,825 | 2,60,013 | 2,60,013 |

Disclosure of detailed information about property, plant and equipment [Table]

..(27)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | | |
|---|---------------------------------|--------------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 1,17,188 |
| Total Depreciation property plant and equipment | | | | 1,17,188 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 1,17,188 |
| Property, plant and equipment at end of period | 15,25,284 | 15,25,284 | 15,25,284 | 13,82,459 |

Disclosure of detailed information about property, plant and equipment [Table]

..(28)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Furniture and fixtures [Member] | | Office equipment [Member] | |
|---|--|------------|----------------------------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | Owned and leased assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -23,371 | |
| Total Depreciation property plant and equipment | | | -23,371 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -23,371 | 0 |
| Property, plant and equipment at end of period | 12,65,271 | 12,65,271 | 28,483 | 51,854 |

Disclosure of detailed information about property, plant and equipment [Table]

..(29)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|----------------------------------|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 51,854 | 9,01,217 | 9,01,217 | 9,01,217 |

Disclosure of detailed information about property, plant and equipment [Table]

..(30)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| | Owned and leased assets [Member] | | | Owned assets [Member] |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 23,371 | | | -23,371 |
| Total Depreciation property plant and equipment | 23,371 | | | -23,371 |
| Total increase (decrease) in property, plant and equipment | 23,371 | 0 | | -23,371 |
| Property, plant and equipment at end of period | 8,72,734 | 8,49,363 | 8,49,363 | 28,483 |

Disclosure of detailed information about property, plant and equipment [Table]

..(31)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|------------|--------------------------------|--------------------------------|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | 0 | | 0 | 0 |
| Property, plant and equipment at end of period | 51,854 | 51,854 | 9,01,217 | 9,01,217 |

Disclosure of detailed information about property, plant and equipment [Table]

..(32)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Office equipment [Member] | | | |
|---|--------------------------------|--|--------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated depreciation and impairment [Member] | | |
| | | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 23,371 | | |
| Total Depreciation property plant and equipment | | 23,371 | | |
| Total increase (decrease) in property, plant and equipment | | 23,371 | 0 | |
| Property, plant and equipment at end of period | 9,01,217 | 8,72,734 | 8,49,363 | 8,49,363 |

Disclosure of detailed information about property, plant and equipment [Table]

..(33)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|----------------------------------|--------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | -32,255 | | | |
| Total Depreciation property plant and equipment | -32,255 | | | |
| Total increase (decrease) in property, plant and equipment | -32,255 | 0 | | 0 |
| Property, plant and equipment at end of period | 18,814 | 51,069 | 51,069 | 7,07,623 |

Disclosure of detailed information about property, plant and equipment [Table]

..(34)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|----------------------------------|------------|--|--------------------------|
| | Owned and leased assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 32,255 | |
| Total Depreciation property plant and equipment | | | 32,255 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 32,255 | 0 |
| Property, plant and equipment at end of period | 7,07,623 | 7,07,623 | 6,88,809 | 6,56,554 |

Disclosure of detailed information about property, plant and equipment [Table]

..(35)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--|--------------------------|--------------------------|------------|
| | Owned and leased assets [Member] | Owned assets [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | Carrying amount [Member] | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -32,255 | | |
| Total Depreciation property plant and equipment | | -32,255 | | |
| Total increase (decrease) in property, plant and equipment | | -32,255 | 0 | |
| Property, plant and equipment at end of period | 6,56,554 | 18,814 | 51,069 | 51,069 |

Disclosure of detailed information about property, plant and equipment [Table]

..(36)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | | |
|---|--------------------------------|--------------------------|------------|--|
| | Owned assets [Member] | | | |
| Sub classes of property, plant and equipment [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 32,255 |
| Total Depreciation property plant and equipment | | | | 32,255 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 32,255 |
| Property, plant and equipment at end of period | 7,07,623 | 7,07,623 | 7,07,623 | 6,88,809 |

Disclosure of detailed information about property, plant and equipment [Table]

..(37)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Computer equipments [Member] | | Other property, plant and equipment [Member] | |
|---|--|------------|--|--------------------------|
| | Owned assets [Member] | | Owned and leased assets [Member] | |
| Sub classes of property, plant and equipment [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -2,124 | |
| Total Depreciation property plant and equipment | | | -2,124 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -2,124 | 0 |
| Property, plant and equipment at end of period | 6,56,554 | 6,56,554 | 2,592 | 4,716 |

Disclosure of detailed information about property, plant and equipment [Table]

..(38)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|--------------------------------|--------------------------------|------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 4,716 | 41,13,050 | 41,13,050 | 41,13,050 |

Disclosure of detailed information about property, plant and equipment [Table]

..(39)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|--------------------------------|------------|--------------------------------|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | Owned assets [Member] |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | Gross carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | 2,124 | | | |
| Total Depreciation property plant and equipment | 2,124 | | | |
| Total increase (decrease) in property, plant and equipment | 2,124 | 0 | | 0 |
| Property, plant and equipment at end of period | 41,10,458 | 41,08,334 | 41,08,334 | 41,13,050 |

Disclosure of detailed information about property, plant and equipment [Table]

..(40)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | | | |
|---|--|------------|--|--------------------------------|
| | Owned assets [Member] | | | |
| | Gross carrying amount [Member] | | Accumulated depreciation and impairment [Member] | |
| Sub classes of property, plant and equipment [Axis] | | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | | | | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | 2,124 | |
| Total Depreciation property plant and equipment | | | 2,124 | |
| Total increase (decrease) in property, plant and equipment | 0 | | 2,124 | 0 |
| Property, plant and equipment at end of period | 41,13,050 | 41,13,050 | 41,10,458 | 41,08,334 |

Disclosure of detailed information about property, plant and equipment [Table]

..(41)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment [Member] | Other property, plant and equipment, others [Member] | | |
|---|--|--|--------------------------------|------------|
| | | Owned and leased assets [Member] | | |
| | | Carrying amount [Member] | | |
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | | Refer to child member | Refer to child member | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | -2,124 | | |
| Total Depreciation property plant and equipment | | -2,124 | | |
| Total increase (decrease) in property, plant and equipment | | -2,124 | 0 | |
| Property, plant and equipment at end of period | 41,08,334 | 2,592 | 4,716 | 4,716 |

Disclosure of detailed information about property, plant and equipment [Table]

..(42)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|--------------------------|------------|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated depreciation and impairment [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | Refer to child member | | Refer to child member |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | | 2,124 |
| Total Depreciation property plant and equipment | | | | 2,124 |
| Total increase (decrease) in property, plant and equipment | 0 | 0 | | 2,124 |
| Property, plant and equipment at end of period | 41,13,050 | 41,13,050 | 41,13,050 | 41,10,458 |

Disclosure of detailed information about property, plant and equipment [Table]

..(43)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|------------|--|--|
| Sub classes of property, plant and equipment [Axis] | Owned and leased assets [Member] | | Owned assets [Member] | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | Carrying amount [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | Refer to child member | | Electrical Installations, Air Conditioner, Generator | Electrical Installations, Air Conditioner, Generator |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | | -2,124 | |
| Total Depreciation property plant and equipment | | | -2,124 | |
| Total increase (decrease) in property, plant and equipment | 0 | | -2,124 | 0 |
| Property, plant and equipment at end of period | 41,08,334 | 41,08,334 | 2,592 | 4,716 |

Disclosure of detailed information about property, plant and equipment [Table]

..(44)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|--|--|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Carrying amount [Member] | Gross carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | | Electrical Installations, Air Conditioner, Generator | Electrical Installations, Air Conditioner, Generator | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Total increase (decrease) in property, plant and equipment | | 0 | 0 | |
| Property, plant and equipment at end of period | 4,716 | 41,13,050 | 41,13,050 | 41,13,050 |

Disclosure of detailed information about property, plant and equipment [Table]

..(45)

Unless otherwise specified, all monetary values are in INR

| Classes of property, plant and equipment [Axis] | Other property, plant and equipment, others [Member] | | | |
|---|--|--|--|------------|
| Sub classes of property, plant and equipment [Axis] | Owned assets [Member] | | | |
| Carrying amount accumulated depreciation and gross carrying amount [Axis] | Accumulated depreciation and impairment [Member] | | | |
| | | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about property, plant and equipment [Abstract] | | | | |
| Disclosure of detailed information about property, plant and equipment [Line items] | | | | |
| Nature of other property plant and equipment others | | Electrical Installations, Air Conditioner, Generator | Electrical Installations, Air Conditioner, Generator | |
| Reconciliation of changes in property, plant and equipment [Abstract] | | | | |
| Changes in property, plant and equipment [Abstract] | | | | |
| Depreciation, property, plant and equipment [Abstract] | | | | |
| Depreciation recognised in profit or loss | | 2,124 | | |
| Total Depreciation property plant and equipment | | 2,124 | | |
| Total increase (decrease) in property, plant and equipment | | 2,124 | 0 | |
| Property, plant and equipment at end of period | | 41,10,458 | 41,08,334 | 41,08,334 |

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of impairment of assets [TextBlock] | | |
| Disclosure of impairment loss and reversal of impairment loss [TextBlock] | | |
| Whether there is any impairment loss or reversal of impairment loss during the year | No | No |
| Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock] | | |
| Whether impairment loss recognised or reversed for individual Assets or cash-generating unit | No | No |

[400700] Notes - Investment property

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of investment property [TextBlock] | | |
| Depreciation method, investment property, cost model | Refer to notes | Refer to notes |
| Useful lives or depreciation rates, investment property, cost model | Refer to notes | Refer to notes |

[400900] Notes - Other intangible assets**Disclosure of detailed information about other intangible assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|--|-------------------|---|---|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Carrying amount [Member] | | Gross carrying amount [Member] | |
| | 31/03/2020 | 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Total increase (decrease) in Other intangible assets | | | 0 | 0 |
| Other intangible assets at end of period | 9,920 | 26,926 | 2,12,600 | 2,12,600 |

Disclosure of detailed information about other intangible assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Company other intangible assets [Member] | | | |
|---|--|---|---|-------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | Accumulated amortization and impairment [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | 17,006 | 0 | |
| Total increase (decrease) in Other intangible assets | | 17,006 | 0 | |
| Other intangible assets at end of period | 2,12,600 | 2,02,680 | 1,85,674 | 1,85,674 |

Disclosure of detailed information about other intangible assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|--------------------------|------------|--------------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Carrying amount [Member] | | | Gross carrying amount [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | -17,006 | 0 | | |
| Total increase (decrease) in Other intangible assets | -17,006 | 0 | | 0 |
| Other intangible assets at end of period | 9,920 | 26,926 | 26,926 | 2,12,600 |

Disclosure of detailed information about other intangible assets [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|------------|--|--------------------------|
| | Internally generated and other than internally generated intangible assets [Member] | | | |
| Sub classes of other intangible assets [Axis] | Gross carrying amount [Member] | | Accumulated amortization and impairment [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | | | | |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | | 17,006 | 0 |
| Total increase (decrease) in Other intangible assets | 0 | | 17,006 | 0 |
| Other intangible assets at end of period | 2,12,600 | 2,12,600 | 2,02,680 | 1,85,674 |

Disclosure of detailed information about other intangible assets [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|---|--|--------------------------|------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | Intangible assets other than internally generated [Member] | | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | Carrying amount [Member] | | |
| | 31/03/2018 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | -17,006 | 0 | |
| Total increase (decrease) in Other intangible assets | | -17,006 | 0 | |
| Other intangible assets at end of period | 1,85,674 | 9,920 | 26,926 | 26,926 |

Disclosure of detailed information about other intangible assets [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|--|--|--------------------------|------------|--|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | | | Accumulated amortization and impairment [Member] |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Gross carrying amount [Member] | | | Accumulated amortization and impairment [Member] |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of detailed information about other intangible assets [Abstract] | | | | |
| Disclosure of detailed information about other intangible assets [Line items] | | | | |
| Reconciliation of changes in other intangible assets [Abstract] | | | | |
| Changes in Other intangible assets [Abstract] | | | | |
| Amortisation other intangible assets | | | | 17,006 |
| Total increase (decrease) in Other intangible assets | 0 | 0 | | 17,006 |
| Other intangible assets at end of period | 2,12,600 | 2,12,600 | 2,12,600 | 2,02,680 |

Disclosure of detailed information about other intangible assets [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | |
|--|--|------------|
| Sub classes of other intangible assets [Axis] | Intangible assets other than internally generated [Member] | |
| Carrying amount accumulated amortization and impairment and gross carrying amount [Axis] | Accumulated amortization and impairment [Member] | |
| | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of detailed information about other intangible assets [Abstract] | | |
| Disclosure of detailed information about other intangible assets [Line items] | | |
| Reconciliation of changes in other intangible assets [Abstract] | | |
| Changes in Other intangible assets [Abstract] | | |
| Amortisation other intangible assets | | 0 |
| Total increase (decrease) in Other intangible assets | | 0 |
| Other intangible assets at end of period | 1,85,674 | 1,85,674 |

Disclosure of additional information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of other intangible assets [Axis] | Computer software [Member] | | | |
|---|---|--------------------------------|--|--------------------------------|
| Sub classes of other intangible assets [Axis] | Internally generated and other than internally generated intangible assets [Member] | | Intangible assets other than internally generated [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of additional information about other intangible assets [Abstract] | | | | |
| Disclosure of additional information about other intangible assets [Line items] | | | | |
| Amortisation method, other intangible assets | Refer to child member | Refer to child member | As per notes | As per notes |
| Useful lives or amortisation rates, other intangible assets | Refer to child member | Refer to child member | As per notes | As per notes |
| Whether other intangible assets are stated at revalued amount | No | No | No | No |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of other intangible assets [TextBlock] | | |
| Disclosure of detailed information about other intangible assets [TextBlock] | | |
| Disclosure of intangible assets with indefinite useful life [TextBlock] | | |
| Whether there are intangible assets with indefinite useful life | No | No |

[401000] Notes - Biological assets other than bearer plants

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|--------------------------------|--------------------------------|
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock] | | |
| Depreciation method, biological assets other than bearer plants, at cost | Refer to notes | Refer to notes |
| Useful lives or depreciation rates, biological assets other than bearer plants, at cost | Refer to notes | Refer to notes |

[611100] Notes - Financial instruments**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial liabilities [Axis] | Financial liabilities at amortised cost, class [Member] | | | |
|--|---|------------|--|------------|
| Categories of financial liabilities [Axis] | Financial liabilities, category [Member] | | Financial liabilities at amortised cost, category [Member] | |
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Disclosure of financial liabilities [Abstract] | | | | |
| Disclosure of financial liabilities [Line items] | | | | |
| Financial liabilities | 0 | 0 | 0 | 0 |
| Financial liabilities, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis] | Financial assets at amortised cost, class [Member] | | Mortgages [Member] | |
|---|--|------------|-------------------------------------|------------|
| Categories of financial assets [Axis] | Financial assets, category [Member] | | Financial assets, category [Member] | |
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Disclosure of financial assets [Abstract] | | | | |
| Disclosure of financial assets [Line items] | | | | |
| Financial assets | 0 | 0 | 0 | 0 |
| Financial assets, at fair value | 0 | 0 | 0 | 0 |

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of financial assets [Axis] | Mortgages [Member] | |
|---|---|------------|
| Categories of financial assets [Axis] | Financial assets at amortised cost, category [Member] | |
| | 31/03/2020 | 31/03/2019 |
| Disclosure of financial assets [Abstract] | | |
| Disclosure of financial assets [Line items] | | |
| Financial assets | 0 | 0 |
| Financial assets, at fair value | 0 | 0 |

[400400] 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] | 1 | | 2 | |
|---|--|--|--|--|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Investment in public sector equity instruments | Investment in public sector equity instruments | Investment in public sector equity instruments | Investment in public sector equity instruments |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Quoted | Quoted | Quoted | Quoted |
| Non-current investments | 1,14,000 | 2,45,220 | 1,082 | 2,092 |
| Name of body corporate in whom investment has been made | Development Credit Bank Ltd | Development Credit Bank Ltd | Essar Shipping Limited | Essar Shipping Limited |
| Number of shares of non-current investment made in body corporate | [shares] 1,200 | [shares] 1,200 | [shares] 200 | [shares] 200 |

Details of non-current investments [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis] | 3 | | 4 | |
|---|------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Other non-current investments | Other non-current investments | Other non-current investments | Other non-current investments |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Non-current investments | 2,125 | 2,125 | 4,260 | 4,260 |
| Name of body corporate in whom investment has been made | Hooseini Co.Op Credit Society Ltd. | Hooseini Co.Op Credit Society Ltd. | Bombay Mercantile Co-op Bank Ltd. | Bombay Mercantile Co-op Bank Ltd. |
| Number of shares of non-current investment made in body corporate | [shares] 85 | [shares] 85 | [shares] 142 | [shares] 142 |

Details of non-current investments [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis] | 5 | | 6 | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Other non-current investments | Other non-current investments | Other non-current investments | Other non-current investments |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Non-current investments | 43,000 | 43,000 | 2,000 | 2,000 |
| Name of body corporate in whom investment has been made | Essar Shipping Ltd. | Essar Shipping Ltd. | Adamji Kaderbhoy Pvt. Ltd. | Adamji Kaderbhoy Pvt. Ltd. |
| Number of shares of non-current investment made in body corporate | [shares] 2,150 | [shares] 2,150 | [shares] 20 | [shares] 20 |

Details of non-current investments [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification of non-current investments [Axis] | 7 | | 8 | |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Non-current investments [Abstract] | | | | |
| Disclosure of details of non-current investments [Abstract] | | | | |
| Details of non-current investments [Line items] | | | | |
| Type of non-current investments | Other non-current investments | Other non-current investments | Other non-current investments | Other non-current investments |
| Class of non-current investments | Other investments | Other investments | Other investments | Other investments |
| Nature of non-current investments | Unquoted | Unquoted | Unquoted | Unquoted |
| Non-current investments | 3,44,610 | 3,44,610 | 15,000 | 15,000 |
| Name of body corporate in whom investment has been made | Essar Steel Ltd. | Essar Steel Ltd. | National Saving Certificates | National Saving Certificates |
| Number of shares of non-current investment made in body corporate | [shares] 3,780 | [shares] 3,780 | [shares] 0 | [shares] 0 |

Unless otherwise specified, all monetary values are in INR

| | 31/03/2020 | 31/03/2019 |
|--|------------|------------|
| Disclosure of notes on non-current investments explanatory [TextBlock] | | |
| Aggregate amount of quoted non-current investments | 1,15,082 | 2,47,312 |
| Market value of quoted non-current investments | 0 | 0 |
| Aggregate amount of unquoted non-current investments | 4,10,995 | 4,10,995 |
| Aggregate provision for diminution in value of non-current investments | 0 | 0 |

[611600] Notes - Non-current asset held for sale and discontinued operations

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of non-current assets held for sale and discontinued operations [TextBlock] | | |
| Net cash flows from (used in) operating activities, continuing operations | -1,54,14,074 | 3,88,35,245 |
| Net cash flows from (used in) operating activities | -1,54,14,074 | 3,88,35,245 |
| Net cash flows from (used in) investing activities, continuing operations | 7,93,666 | -42,95,479 |
| Net cash flows from (used in) investing activities | 7,93,666 | -42,95,479 |
| Net cash flows from (used in) financing activities, continuing operations | -83,16,464 | -1,11,48,147 |
| Net cash flows from (used in) financing activities | -83,16,464 | -1,11,48,147 |

[400100] Notes - Equity share capital**Disclosure of classes of equity share capital [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares [Member] | | | Equity shares 1 [Member] |
|---|--------------------------|--------------------------|------------|--------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | 01/04/2019 to 31/03/2020 |
| Disclosure of classes of equity share capital [Abstract] | | | | |
| Disclosure of classes of equity share capital [Line items] | | | | |
| Type of share | | | | Equity |
| Number of shares authorised | [shares] 70,00,000 | [shares] 70,00,000 | | [shares] 70,00,000 |
| Value of shares authorised | 7,00,00,000 | 7,00,00,000 | | 7,00,00,000 |
| Number of shares issued | [shares] 69,26,381 | [shares] 69,26,381 | | [shares] 69,26,381 |
| Value of shares issued | 6,92,63,810 | 6,92,63,810 | | 6,92,63,810 |
| Number of shares subscribed and fully paid | [shares] 69,26,381 | [shares] 69,26,381 | | [shares] 69,26,381 |
| Value of shares subscribed and fully paid | 6,92,63,810 | 6,92,63,810 | | 6,92,63,810 |
| Number of shares subscribed but not fully paid | [shares] 0 | [shares] 0 | | [shares] 0 |
| Value of shares subscribed but not fully paid | 0 | 0 | | 0 |
| Total number of shares subscribed | [shares] 69,26,381 | [shares] 69,26,381 | | [shares] 69,26,381 |
| Total value of shares subscribed | 6,92,63,810 | 6,92,63,810 | | 6,92,63,810 |
| Value of shares paid-up [Abstract] | | | | |
| Number of shares paid-up | [shares] 69,26,381 | [shares] 69,26,381 | | [shares] 69,26,381 |
| Value of shares called | 6,92,63,810 | 6,92,63,810 | | 6,92,63,810 |
| Value of shares paid-up | 6,92,63,810 | 6,92,63,810 | | 6,92,63,810 |
| Par value per share | | | | [INR/shares] 10 |
| Amount per share called in case shares not fully called | | | | [INR/shares] 0 |
| Reconciliation of number of shares outstanding [Abstract] | | | | |
| Changes in number of shares outstanding [Abstract] | | | | |
| Increase in number of shares outstanding [Abstract] | | | | |
| Number of shares issued in public offering | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as bonus shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as rights | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in other private placement | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued as other preferential allotment | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued in shares based payment transactions | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued under scheme of amalgamation | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of other issues of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares issued under employee stock option plan | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of other issue of shares arising out of conversion of securities | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total aggregate number of shares issued during period | [shares] 0 | [shares] 0 | | [shares] 0 |

| | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| Decrease in number of shares during period [Abstract] | | | | |
| Number of shares bought back or treasury shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Other decrease in number of shares | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total decrease in number of shares during period | [shares] 0 | [shares] 0 | | [shares] 0 |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | [shares] 0 | | [shares] 0 |
| Number of shares outstanding at end of period | [shares] 69,26,381 | [shares] 69,26,381 | [shares] 69,26,381 | [shares] 69,26,381 |
| Reconciliation of value of shares outstanding [Abstract] | | | | |
| Changes in equity share capital [Abstract] | | | | |
| Increase in equity share capital during period [Abstract] | | | | |
| Amount of public issue during period | 0 | 0 | | 0 |
| Amount of bonus issue during period | 0 | 0 | | 0 |
| Amount of rights issue during period | 0 | 0 | | 0 |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | 0 | | 0 |
| Amount of other private placement issue during period | 0 | 0 | | 0 |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period | 0 | 0 | | 0 |
| Amount of other preferential allotment issue during period | 0 | 0 | | 0 |
| Amount of share based payment transactions during period | 0 | 0 | | 0 |
| Amount of issue under scheme of amalgamation during period | 0 | 0 | | 0 |
| Amount of other issues during period | 0 | 0 | | 0 |
| Amount of shares issued under employee stock option plan | 0 | 0 | | 0 |
| Amount of other issue arising out of conversion of securities during period | 0 | 0 | | 0 |
| Total aggregate amount of increase in equity share capital during period | 0 | 0 | | 0 |
| Decrease in equity share capital during period [Abstract] | | | | |
| Decrease in amount of treasury shares or shares bought back | 0 | 0 | | 0 |
| Other decrease in amount of shares | 0 | 0 | | 0 |
| Total decrease in equity share capital during period | 0 | 0 | | 0 |
| Total increase (decrease) in share capital | 0 | 0 | | 0 |
| Equity share capital at end of period | 6,92,63,810 | 6,92,63,810 | 6,92,63,810 | 6,92,63,810 |
| 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] | | | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | 0 | 0 | | 0 |
| Type of share | | | | Equity |

Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--------------------------------|--------------------|
| | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of classes of equity share capital [Abstract] | | |
| Disclosure of classes of equity share capital [Line items] | | |
| Type of share | Equity | |
| Number of shares authorised | [shares] 70,00,000 | |
| Value of shares authorised | 7,00,00,000 | |
| Number of shares issued | [shares] 69,26,381 | |
| Value of shares issued | 6,92,63,810 | |
| Number of shares subscribed and fully paid | [shares] 69,26,381 | |
| Value of shares subscribed and fully paid | 6,92,63,810 | |
| Number of shares subscribed but not fully paid | [shares] 0 | |
| Value of shares subscribed but not fully paid | 0 | |
| Total number of shares subscribed | [shares] 69,26,381 | |
| Total value of shares subscribed | 6,92,63,810 | |
| Value of shares paid-up [Abstract] | | |
| Number of shares paid-up | [shares] 69,26,381 | |
| Value of shares called | 6,92,63,810 | |
| Value of shares paid-up | 6,92,63,810 | |
| Par value per share | [INR/shares] 10 | |
| Amount per share called in case shares not fully called | [INR/shares] 0 | |
| Reconciliation of number of shares outstanding [Abstract] | | |
| Changes in number of shares outstanding [Abstract] | | |
| Increase in number of shares outstanding [Abstract] | | |
| Number of shares issued in public offering | [shares] 0 | |
| Number of shares issued as bonus shares | [shares] 0 | |
| Number of shares issued as rights | [shares] 0 | |
| Number of shares issued in private placement arising out of conversion of debentures preference shares during period | [shares] 0 | |
| Number of shares issued in other private placement | [shares] 0 | |
| Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period | [shares] 0 | |
| Number of shares issued as other preferential allotment | [shares] 0 | |
| Number of shares issued in shares based payment transactions | [shares] 0 | |
| Number of shares issued under scheme of amalgamation | [shares] 0 | |
| Number of other issues of shares | [shares] 0 | |
| Number of shares issued under employee stock option plan | [shares] 0 | |
| Number of other issue of shares arising out of conversion of securities | [shares] 0 | |
| Total aggregate number of shares issued during period | [shares] 0 | |
| Decrease in number of shares during period [Abstract] | | |
| Number of shares bought back or treasury shares | [shares] 0 | |
| Other decrease in number of shares | [shares] 0 | |
| Total decrease in number of shares during period | [shares] 0 | |
| Total increase (decrease) in number of shares outstanding | [shares] 0 | |
| Number of shares outstanding at end of period | [shares] 69,26,381 | [shares] 69,26,381 |
| Reconciliation of value of shares outstanding [Abstract] | | |
| Changes in equity share capital [Abstract] | | |
| Increase in equity share capital during period [Abstract] | | |
| Amount of public issue during period | 0 | |
| Amount of bonus issue during period | 0 | |
| Amount of rights issue during period | 0 | |
| Amount of private placement issue arising out of conversion of debentures preference shares during period | 0 | |
| Amount of other private placement issue during period | 0 | |
| Amount of preferential allotment issue arising out of conversion of debentures preference shares during period | 0 | |
| Amount of other preferential allotment issue during period | 0 | |
| Amount of share based payment transactions during period | 0 | |
| Amount of issue under scheme of amalgamation during period | 0 | |
| Amount of other issues during period | 0 | |

| | | |
|--|-------------|-------------|
| Amount of shares issued under employee stock option plan | | 0 |
| Amount of other issue arising out of conversion of securities during period | | 0 |
| Total aggregate amount of increase in equity share capital during period | | 0 |
| Decrease in equity share capital during period [Abstract] | | |
| Decrease in amount of treasury shares or shares bought back | | 0 |
| Other decrease in amount of shares | | 0 |
| Total decrease in equity share capital during period | | 0 |
| Total increase (decrease) in share capital | | 0 |
| Equity share capital at end of period | 6,92,63,810 | 6,92,63,810 |
| 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] | | |
| Total application money received for allotment of securities and due for refund and interest accrued thereon | | 0 |
| Type of share | Equity | |

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

..(1)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|----------------------------|--------------------------|-----------------------------|-----------------------------|
| | Name of shareholder [Axis] | | Shareholder 1 [Member] | |
| | Name of shareholder [Axis] | | Shareholder 1 [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Type of share | Equity | Equity | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity | Equity | Equity | Equity |
| Name of shareholder | Refer to child member | Refer to child member | RAJESH SINGH JAVVARI KAPISH | RAJESH SINGH JAVVARI KAPISH |
| Permanent account number of shareholder | | | ADLPJ1855G | ADLPJ1855G |
| Country of incorporation or residence of shareholder | | | INDIA | INDIA |
| Number of shares held in company | [shares] 45,91,054 | [shares] 45,91,054 | [shares] 17,22,173 | [shares] 17,22,173 |
| Percentage of shareholding in company | 66.28% | 66.28% | 24.86% | 24.86% |

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

..(2)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | | | |
|---|----------------------------|--------------------------|---|---|
| | Shareholder 2 [Member] | | Shareholder 3 [Member] | |
| | Name of shareholder [Axis] | | Shareholder 3 [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Type of share | Equity | Equity | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | | | |
| Type of share | Equity | Equity | Equity | Equity |
| Name of shareholder | J K PRAVEENA KUMARI | J K PRAVEENA KUMARI | Ambient media Solutions Private Limited | Ambient media Solutions Private Limited |
| Permanent account number of shareholder | AREPP4876A | AREPP4876A | AAECA2030R | AAECA2030R |
| Country of incorporation or residence of shareholder | INDIA | INDIA | INDIA | INDIA |
| Number of shares held in company | [shares] 12,99,500 | [shares] 12,99,500 | [shares] 10,02,381 | [shares] 10,02,381 |
| Percentage of shareholding in company | 18.76% | 18.76% | 14.47% | 14.47% |

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

..(3)

Unless otherwise specified, all monetary values are in INR

| Classes of equity share capital [Axis] | Equity shares 1 [Member] | |
|---|--------------------------------|--------------------------------|
| Name of shareholder [Axis] | Shareholder 4 [Member] | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Type of share | Equity | Equity |
| Disclosure of shareholding more than five per cent in company [Abstract] | | |
| Disclosure of shareholding more than five per cent in company [LineItems] | | |
| Type of share | Equity | Equity |
| Name of shareholder | Javeri Kapisha Poornima Bai | Javeri Kapisha Poornima Bai |
| Permanent account number of shareholder | APZPB8138Q | APZPB8138Q |
| Country of incorporation or residence of shareholder | INDIA | INDIA |
| Number of shares held in company | [shares] 5,67,000 | [shares] 5,67,000 |
| Percentage of shareholding in company | 8.19% | 8.19% |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of notes on equity share capital explanatory [TextBlock] | | |
| Whether there are any shareholders holding more than five per cent shares in company | Yes | Yes |
| Whether money raised from public offering during year | No | No |

[400300] Notes - Borrowings**Classification of borrowings [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---------------------------------------|-------------|-------------------------------|-------------|
| Classification of borrowings [Axis] | Borrowings [Member] | | | |
| Subclassification of borrowings [Axis] | Secured/Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 4,30,62,308 | 5,13,77,565 | 4,30,62,308 | 5,13,77,565 |

Classification of borrowings [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|-------------------------------|------------|---------------------------------|------------|
| Classification of borrowings [Axis] | Term loans [Member] | | Term loans from others [Member] | |
| Subclassification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 4,18,609 | 0 | 4,18,609 |

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---------------------------------------|------------|-----------------------------------|-------------|
| | Rupee term loans from others [Member] | | Other loans and advances [Member] | |
| Classification of borrowings [Axis] | Unsecured borrowings [Member] | | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Borrowings notes [Abstract] | | | | |
| Details of borrowings [Abstract] | | | | |
| Details of borrowings [Line items] | | | | |
| Borrowings | 0 | 4,18,609 | 4,30,62,308 | 5,09,58,956 |

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|---|-------------|
| | Other loans and advances, others [Member] | |
| Classification of borrowings [Axis] | Unsecured borrowings [Member] | |
| Subclassification of borrowings [Axis] | 31/03/2020 | 31/03/2019 |
| Borrowings notes [Abstract] | | |
| Details of borrowings [Abstract] | | |
| Details of borrowings [Line items] | | |
| Borrowings | 4,30,62,308 | 5,09,58,956 |

[612700] Notes - Income taxes**Disclosure of temporary difference, unused tax losses and unused tax credits [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Temporary differences [Member] | | | Depreciation amortisation impairment [Member] |
|---|--------------------------------|--------------------------|-------------|---|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | | | 01/04/2019 to 31/03/2020 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | | | |
| Deferred tax assets and liabilities [Abstract] | | | | |
| Deferred tax assets | -24,59,492 | -31,12,066 | | -24,59,492 |
| Net deferred tax liability (assets) | 24,59,492 | 31,12,066 | 1,05,22,851 | 24,59,492 |
| Deferred tax expense (income) [Abstract] | | | | |
| Deferred tax expense (income) | | | | |
| Deferred tax expense (income) recognised in profit or loss | -6,52,574 | -74,10,785 | | -6,52,574 |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | | | |
| Changes in deferred tax liability (assets) [Abstract] | | | | |
| Deferred tax expense (income) recognised in profit or loss | -6,52,574 | -74,10,785 | | -6,52,574 |
| Total increase (decrease) in deferred tax liability (assets) | -6,52,574 | -74,10,785 | | -6,52,574 |
| Deferred tax liability (assets) at end of period | 24,59,492 | 31,12,066 | 1,05,22,851 | 24,59,492 |

Disclosure of temporary difference, unused tax losses and unused tax credits [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Temporary difference, unused tax losses and unused tax credits [Axis] | Depreciation amortisation impairment [Member] | |
|---|---|-------------|
| | 01/04/2018 to 31/03/2019 | 31/03/2018 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Line items] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Deferred tax assets | -31,12,066 | |
| Net deferred tax liability (assets) | 31,12,066 | 1,05,22,851 |
| Deferred tax expense (income) [Abstract] | | |
| Deferred tax expense (income) | | |
| Deferred tax expense (income) recognised in profit or loss | -74,10,785 | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Deferred tax expense (income) recognised in profit or loss | -74,10,785 | |
| Total increase (decrease) in deferred tax liability (assets) | -74,10,785 | |
| Deferred tax liability (assets) at end of period | 31,12,066 | 1,05,22,851 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|--------------------------|--------------------------|
| Disclosure of income tax [TextBlock] | | |
| Major components of tax expense (income) [Abstract] | | |
| Current tax expense (income) and adjustments for current tax of prior periods [Abstract] | | |
| Current tax expense (income) | 11,23,266 | 50,54,290 |
| Total current tax expense (income) and adjustments for current tax of prior periods | 11,23,266 | 50,54,290 |
| Deferred tax expense (income) relating to origination and reversal of temporary differences | 6,52,574 | 74,10,785 |
| Total tax expense (income) | 17,75,840 | 1,24,65,075 |
| Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock] | | |
| Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract] | | |
| Deferred tax assets and liabilities [Abstract] | | |
| Deferred tax expense (income) [Abstract] | | |
| Reconciliation of changes in deferred tax liability (assets) [Abstract] | | |
| Changes in deferred tax liability (assets) [Abstract] | | |
| Reconciliation of accounting profit multiplied by applicable tax rates [Abstract] | | |
| Tax expense (income) at applicable tax rate | 17,75,840 | 1,24,65,075 |
| Total tax expense (income) | 17,75,840 | 1,24,65,075 |

[611000] Notes - Exploration for and evaluation of mineral resources

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|--------------------------|--------------------------|
| Disclosure of exploration and evaluation assets [TextBlock] | | |
| Whether there are any exploration and evaluation activities | No | No |

[611900] Notes - Accounting for government grants and disclosure of government assistance

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of accounting for government grants and disclosure of government assistance [TextBlock] | | |
| Whether company has received any government grant or government assistance | No | No |

[401100] Notes - Subclassification and notes on liabilities and assets**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Company inventories [Member] | | Raw materials [Member] | |
|--|------------------------------|-------------|--------------------------------|--------------------------------|
| | 31/03/2020 | 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 6,38,68,171 | 6,32,04,782 | 75,16,977 | 2,30,09,154 |
| Mode of valuation | | | As per notes | As per notes |

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Work-in-progress [Member] | | Finished goods [Member] | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Inventories notes [Abstract] | | | | |
| Classification of inventories [Abstract] | | | | |
| Classification of inventories [Line items] | | | | |
| Inventories | 30,49,800 | 29,52,950 | 5,28,94,550 | 3,67,56,607 |
| Mode of valuation | As per notes | As per notes | As per notes | As per notes |

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification of inventories [Axis] | Stores and spares [Member] | |
|--|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Inventories notes [Abstract] | | |
| Classification of inventories [Abstract] | | |
| Classification of inventories [Line items] | | |
| Inventories | 4,06,844 | 4,86,071 |
| Mode of valuation | As per notes | As per notes |

Other current financial assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current financial assets others [Axis] | 1 | |
|--|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Other current financial assets [Abstract] | | |
| Other current financial assets others | 2,18,731 | 5,98,906 |
| Other current financial assets others [Abstract] | | |
| Other current financial assets others [Line items] | | |
| Description other current financial assets others | Interest Receivables | Interest Receivables |
| Other current financial assets others | 2,18,731 | 5,98,906 |

Disclosure of breakup of provisions [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|----------------------|------------|------------------|------------|
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Provisions notes [Abstract] | | | | |
| Disclosure of breakup of provisions [Abstract] | | | | |
| Disclosure of breakup of provisions [Line items] | | | | |
| Provisions [Abstract] | | | | |
| Provisions for employee benefits [Abstract] | | | | |
| Provision other employee related liabilities | 52,57,703 | 51,24,393 | | |
| Total provisions for employee benefits | 52,57,703 | 51,24,393 | | |
| Provision for corporate tax [Abstract] | | | | |
| Provision for other tax | | | 59,72,264 | 48,48,998 |
| Total provision for corporate tax | | | 59,72,264 | 48,48,998 |
| CSR expenditure provision | 0 | 0 | 0 | 0 |
| Total provisions | 52,57,703 | 51,24,393 | 59,72,264 | 48,48,998 |

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|---|--------------|------------------------------------|--------------|
| | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| Classification of assets based on security [Axis] | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Abstract] | | | | |
| Subclassification of trade receivables [Line items] | | | | |
| Breakup of trade receivables [Abstract] | | | | |
| Trade receivables, gross | 17,40,18,709 | 26,58,91,166 | 17,40,18,709 | 26,58,91,166 |
| Allowance for bad and doubtful debts | 2,02,15,138 | 2,49,83,834 | 2,02,15,138 | 2,49,83,834 |
| Total trade receivables | 15,38,03,571 | 24,09,07,332 | 15,38,03,571 | 24,09,07,332 |
| Details of trade receivables due by directors, other officers or others [Abstract] | | | | |
| Trade receivables due by directors | | | 0 | 0 |
| Trade receivables due by other officers | | | 0 | 0 |
| Total trade receivables due by directors, other officers or others | | | 0 | 0 |
| Details of trade receivables due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Trade receivables due by firms in which any director is partner | | | 0 | 0 |
| Trade receivables due by private companies in which any director is director | | | 0 | 0 |
| Trade receivables due by private companies in which any director is member | | | 0 | 0 |
| Total trade receivables due by firms or companies in which any director is partner or director | | | 0 | 0 |

Details of advances [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | | |
|--|---|------------|------------------------------------|------------|
| | Advances [Member] | | | |
| | Classification of assets based on security [Member] | | Unsecured considered good [Member] | |
| Classification of advances [Axis] | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Classification of assets based on security [Axis] | | | | |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 20,45,206 | 0 | 20,45,206 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Non-current [Member] | | Current [Member] | |
|--|------------------------------------|------------|---|------------|
| | Advances given suppliers [Member] | | Advances [Member] | |
| | Unsecured considered good [Member] | | Classification of assets based on security [Member] | |
| Classification of advances [Axis] | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Classification of assets based on security [Axis] | | | | |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 0 | 20,45,206 | 8,28,513 | 32,90,939 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | | | |
|--|------------------------------------|------------|------------------------------------|------------|
| | Advances [Member] | | Advances given suppliers [Member] | |
| | Unsecured considered good [Member] | | Unsecured considered good [Member] | |
| Classification of advances [Axis] | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| Classification of assets based on security [Axis] | | | | |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of notes on advances [Abstract] | | | | |
| Disclosure of advances [Abstract] | | | | |
| Disclosure of advances [Line items] | | | | |
| Advances | 8,28,513 | 32,90,939 | 7,33,736 | 28,21,761 |
| Details of advance due by directors other officers or others [Abstract] | | | | |
| Advance due by directors | 0 | 0 | 0 | 0 |
| Advance due by other officers | 0 | 0 | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | | | |
| Advance due by firms in which any director is partner | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 | 0 | 0 |

Details of advances [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Classification based on current non-current [Axis] | Current [Member] | |
|--|------------------------------------|------------|
| | Advances given employees [Member] | |
| | Unsecured considered good [Member] | |
| Classification of advances [Axis] | 31/03/2020 | 31/03/2019 |
| Classification of assets based on security [Axis] | | |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of notes on advances [Abstract] | | |
| Disclosure of advances [Abstract] | | |
| Disclosure of advances [Line items] | | |
| Advances | 94,777 | 4,69,178 |
| Details of advance due by directors other officers or others [Abstract] | | |
| Advance due by directors | 0 | 0 |
| Advance due by other officers | 0 | 0 |
| Total advance due by directors other officers or others | 0 | 0 |
| Details of advance due by firms or companies in which any director is partner or director [Abstract] | | |
| Advance due by firms in which any director is partner | 0 | 0 |
| Advance due by private companies in which any director is director | 0 | 0 |
| Advance due by private companies in which any director is member | 0 | 0 |
| Total advance due by firms or companies in which any director is partner or director | 0 | 0 |

Other current liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current liabilities, others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current liabilities notes [Abstract] | | | | |
| Other current liabilities [Abstract] | | | | |
| Other current liabilities, others | 18,44,782 | 8,24,934 | 68,62,279 | 89,26,369 |
| Other current liabilities, others [Abstract] | | | | |
| Other current liabilities, others [Line items] | | | | |
| Description of other current liabilities, others | Salaries Payable | Salaries Payable | Statutory Dues | Statutory Dues |
| Other current liabilities, others | 18,44,782 | 8,24,934 | 68,62,279 | 89,26,369 |

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Other current liabilities, others [Axis] | 3 | |
|--|----------------------------------|----------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | |
| Disclosure of other current liabilities notes [Abstract] | | |
| Other current liabilities [Abstract] | | |
| Other current liabilities, others | 1,84,050 | 1,00,62,859 |
| Other current liabilities, others [Abstract] | | |
| Other current liabilities, others [Line items] | | |
| Description of other current liabilities, others | Advances From Customers & Others | Advances From Customers & Others |
| Other current liabilities, others | 1,84,050 | 1,00,62,859 |

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current assets others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|---------------------------------------|---------------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other current assets notes [Abstract] | | | | |
| Other current assets [Abstract] | | | | |
| Other current assets, others | 0 | 6,350 | 1,45,89,038 | 1,72,64,350 |
| Other current assets others [Abstract] | | | | |
| Other current assets others [Line items] | | | | |
| Description of other current assets others | Pre Paid Expenses | Pre Paid Expenses | Input tax and other taxes receivables | Input tax and other taxes receivables |
| Other current assets, others | 0 | 6,350 | 1,45,89,038 | 1,72,64,350 |

Other non-current financial assets, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Classification of other non-current financial assets others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Other non-current financial assets notes [Abstract] | | | | |
| Other non-current financial assets [Abstract] | | | | |
| Other non-current financial assets, others | 85,45,495 | 66,73,400 | 17,77,727 | 12,77,727 |
| Other non-current financial assets, others [Abstract] | | | | |
| Other non-current financial assets, others [Line items] | | | | |
| Description other non-current financial assets, others | Earnest money & Other Deposits | Earnest money & Other Deposits | Tender Deposit | Tender Deposit |
| Other non-current financial assets, others | 85,45,495 | 66,73,400 | 17,77,727 | 12,77,727 |

Other current financial liabilities, others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

| Other current financial liabilities, others [Axis] | 1 | | 2 | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Subclassification and notes on liabilities and assets [Abstract] | | | | |
| Disclosure of other current financial liabilities notes [Abstract] | | | | |
| Other current financial liabilities [Abstract] | | | | |
| Other current financial liabilities, others | 2,00,000 | 2,00,000 | 12,33,000 | 3,00,000 |
| Other current financial liabilities, others [Abstract] | | | | |
| Other current financial liabilities, others [Line items] | | | | |
| Description of other current financial liabilities, others | Trade Deposits & Advances | Trade Deposits & Advances | Creditors for Expenses | Creditors for Expenses |
| Other current financial liabilities, others | 2,00,000 | 2,00,000 | 12,33,000 | 3,00,000 |

Unless otherwise specified, all monetary values are in INR

| | 31/03/2020 | 31/03/2019 |
|---|-------------|-------------|
| Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock] | | |
| Total other non-current financial assets | 1,03,23,222 | 79,51,127 |
| Advances, non-current | 0 | 20,45,206 |
| Total other non-current assets | 0 | 20,45,206 |
| Disclosure of notes on cash and bank balances explanatory [TextBlock] | | |
| Fixed deposits with banks | 56,24,093 | 47,44,243 |
| Other balances with banks | 8,59,385 | 2,46,74,179 |
| Total balance with banks | 64,83,478 | 2,94,18,422 |
| Cash on hand | 3,065 | 4,993 |
| Total cash and cash equivalents | 64,86,543 | 2,94,23,415 |
| Total cash and bank balances | 64,86,543 | 2,94,23,415 |
| 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 12 months maturity | 0 | 0 |
| Total other current financial assets | 2,18,731 | 5,98,906 |
| Advances, current | 8,28,513 | 32,90,939 |
| Total other current assets | 1,54,17,551 | 2,05,61,639 |
| Interest accrued on borrowings | 0 | 0 |
| Interest accrued on public deposits | 0 | 0 |
| Interest accrued others | 0 | 0 |
| Unpaid dividends | 0 | 0 |
| Unpaid matured deposits and interest accrued thereon | 0 | 0 |
| Unpaid matured debentures and interest accrued thereon | 0 | 0 |
| Debentures claimed but not paid | 0 | 0 |
| Public deposit payable, current | 0 | 0 |
| Total other current financial liabilities | 14,33,000 | 5,00,000 |
| Current liabilities portion of share application money pending allotment | 0 | 0 |
| Total other current liabilities | 88,91,111 | 1,98,14,162 |

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of additional balance sheet notes explanatory [TextBlock] | Textual information (6) [See below] | |
| Additional balance sheet notes [Abstract] | | |
| Contingent liabilities and commitments [Abstract] | | |
| Classification of contingent liabilities [Abstract] | | |
| Total contingent liabilities | 0 | 0 |
| Total contingent liabilities and commitments | 0 | 0 |
| Details regarding dividends [Abstract] | | |
| Amount of dividends proposed to be distributed to equity shareholders | 0 | 0 |
| Amount of per share dividend proposed to be distributed to equity shareholders | [INR/shares] 0 | [INR/shares] 0 |
| Details of deposits [Abstract] | | |
| Deposits accepted or renewed during period | 0 | 0 |
| Deposits matured and claimed but not paid during period | 0 | 0 |
| Deposits matured and claimed but not paid | 0 | 0 |
| Deposits matured but not claimed | 0 | 0 |
| Interest on deposits accrued and due but not paid | 0 | 0 |
| Details of share application money received and paid [Abstract] | | |
| Share application money received during year | 0 | 0 |
| Share application money paid during year | 0 | 0 |
| Amount of share application money received back during year | 0 | 0 |
| Amount of share application money repaid returned back during year | 0 | 0 |
| Number of person share application money paid during year | [pure] 0 | [pure] 0 |
| Number of person share application money received during year | [pure] 0 | [pure] 0 |
| Number of person share application money paid as at end of year | [pure] 0 | [pure] 0 |
| Number of person share application money received as at end of year | [pure] 0 | [pure] 0 |
| Share application money received and due for refund | 0 | 0 |
| Details regarding cost records and cost audit[Abstract] | | |
| Details regarding cost records [Abstract] | | |
| Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014 | No | No |
| Net worth of company | 0 | 0 |
| Details of unclaimed liabilities [Abstract] | | |
| Unclaimed share application refund money | 0 | 0 |
| Unclaimed matured debentures | 0 | 0 |
| Unclaimed matured deposits | 0 | 0 |
| Interest unclaimed amount | 0 | 0 |
| Financial parameters balance sheet items [Abstract] | | |
| Investment in subsidiary companies | 0 | 0 |
| Investment in government companies | 0 | 0 |
| Amount due for transfer to investor education and protection fund (IEPF) | 0 | 0 |
| Gross value of transactions with related parties | 0 | 0 |
| Number of warrants converted into equity shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into preference shares during period | [pure] 0 | [pure] 0 |
| Number of warrants converted into debentures during period | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (in foreign currency) | [pure] 0 | [pure] 0 |
| Number of warrants issued during period (INR) | [pure] 0 | [pure] 0 |

Textual information (6)

Disclosure of additional balance sheet notes explanatory [Text Block]

2.3 Investments

| Particulars | 2020 | | 2019 | |
|---|---------|-------------|---------|-------------|
| | Current | Non Current | Current | Non Current |
| Investments at fair value through Profit or Loss A/c | | | | |
| Investments in Quoted Equity Instruments | | | | |
| Investment in Development Credit Bank Ltd (1,200 Equity Shares Face value of Rs.10/- each) | | 114,000.00 | | 245,220.00 |
| Investment in Essar Shipping Limited (200 Equity Shares Face value of Rs.10/- each) | | 1,082.00 | | 2,092.00 |
| Aggregate amount of Quoted Investments | - | 115,082.00 | | 247,312.00 |
| Total cost of Quoted Investments Rs.0.22 lakhs | | | | |

Investments carried at cost (Unquoted investments)

| | | |
|---|------------|------------|
| 1) Hooseini Co.Op Credit Society Ltd. | 2,125.00 | 2,125.00 |
| (85 Shares of Rs, 25/- each fully paid) | | |
| 2) Bombay Mercantile Co-op Bank Ltd. | 4,260.00 | 4,260.00 |
| (142 Share of Rs. 30/- each fully paid) | | |
| 3) Essar Shipping Ltd. | 43,000.00 | 43,000.00 |
| (2150 fully paid up as NCD of Rs. 20/- each) | | |
| 4) Adamji Kaderbhoy Pvt. Ltd. | 2,000.00 | 2,000.00 |
| (20 Shares of Rs. 100/- each - Unquoted) | | |
| 5) The City Co op Bank Ltd | | |
| 6) Essar Steel Ltd. | 344,610.00 | 344,610.00 |
| (3780 fully paid up equity shares of Rs. 10/- each) | | |
| 7) National Saving Certificates | 15,000.00 | 15,000.00 |
| | - | - |
| | 410,995.00 | 410,995.00 |

| | | | | |
|-------------------|---|------------|---|------------|
| Total Investments | - | 526,077.00 | - | 658,307.00 |
|-------------------|---|------------|---|------------|

2.4 Deffered Tax Asset

| Particulars | 2020 | | 2019 | |
|---|--------------|--|----------------|--|
| | | | | |
| Opening balance | 3,112,065.51 | | 10,522,850.64 | |
| Add : On account of IND AS Adjustment | | | | |
| Add : On account OF Accumulated losses & Depreciation | (652,586.66) | | (7,410,785.13) | |
| Closing Balance | 2,459,478.85 | | 3,112,065.51 | |

2.5 Other Non Current Assets and Current Assets

| Particulars | 2020 | | 2019 | |
|---------------------------------------|---------------|-------------|---------------|--------------|
| | Current | Non Current | Current | Non Current |
| Advances to Suppliers & Others | 733,736.96 | | 2,821,761.00 | 2,045,206.00 |
| Pre Paid Expenses | - | | 6,350.00 | - |
| Input tax and other taxes receivables | 14,589,037.11 | | 17,264,350.85 | - |
| Advances to Employees | 94,777.00 | | 469,177.00 | - |
| Total | 15,417,551.07 | | 20,561,638.85 | 2,045,206.00 |

2.6 Inventories

| Particulars | 2020 | 2019 |
|------------------------------|--------------|---------------|
| Raw Materials and components | 7,516,977.00 | 23,009,154.07 |

| | | |
|-------------------|---------------|---------------|
| Work in Progress | 3,049,800.00 | 2,952,950.00 |
| Finished goods | 52,894,550.00 | 36,756,607.73 |
| Stores and spares | 406,844.00 | 486,070.22 |
| | | |
| Total | 63,868,171.00 | 63,204,782.02 |

2.7 Trade receivables

| Particulars | 2020 | 2019 |
|------------------------------------|--------------|--------------|
| Trade Receivables | | |
| Unsecured,considered good | 174,018,709 | 265,891,166 |
| Less: Allowances for credit losses | (20,215,138) | (24,983,834) |
| Less: Bad debts Written off | | - |
| | | |
| TOTAL | 153,803,571 | 240,907,332 |

Movement of Impairment in Trade Receivables

| Particulars | Amount |
|---|----------------|
| As at 1st April, 2019 | -24,983,834.01 |
| Add: additional allowance of expected credit loss | 4,768,696.12 |
| As at March 31, 2020 | -20,215,137.89 |

2.8 Cash and Cash Equivalents

| Particulars | 2020 | 2019 |
|---------------------------------------|--------------|---------------|
| a) Cash and Cash equivalents | | |
| i) Cash on hand | 3,065.00 | 4,993.00 |
| ii) Balances with banks | | |
| - Current Accounts | 859,385.38 | 24,674,179.58 |
| -Deposits with Financial institutions | 5,624,093.00 | 4,744,242.00 |
| -Margin Accounts | | |
| Total | 6,486,543.38 | 29,423,414.58 |

Cash and Cash Equivalents include the following for Cash flow purpose

| Particulars | 2020 | 2019 |
|---|--------------|--------|
| Cash and Cash Equivalents/ Bank Balances | 6,486,543.38 | 294.23 |
| Less: Cash credit to be classified as Cash and Cash Equivalents | - | - |
| Less: Unclaim dividend | - | - |
| Cash and Cash Equivalents/ Bank Balances | 6,486,543.38 | 294.23 |

2.9 Other Financial Assets

| Particulars | 2020 | | 2019 | |
|-------------|---------|-------------|---------|-------------|
| | Current | Non Current | Current | Non Current |

| | | | | |
|-------------------------------|------------|---------------|------------|--------------|
| Earnest money& Other Deposits | | 8,545,668.00 | | 6,673,400.00 |
| Interest Receivables | 218,731.00 | | 598,906.00 | |
| Tender Deposit | | 1,777,727.00 | | 1,277,727.00 |
| Total | 218,731.00 | 10,323,395.00 | 598,906.00 | 7,951,127.00 |

2.10 Share Capital

| Particulars | 2020 | 2019 |
|---|-------------|-------------|
| Authorized Share Capital | | |
| 70,00,000 Equity Shares of Rs.10 each | 70000000 | 70000000 |
| (Previous year : 70,00,000 Equity Shares of Rs.10 each) | | |
| Issued Subscribed and Paid up Share Capital | | |
| 69,26,381 Equity Shares of Rs.10 each, fully paid up | | |
| (Previous year :69,26,381 Equity Shares of Rs.10 each, fully paid up) | 69,263,810 | 69263810 |
| | 69263810.00 | 69263810.00 |

2.11 " Other Equity"

| Particulars | 2020 | 2019 |
|-------------|------|------|
|-------------|------|------|

RETAINED EARNINGS

| | | |
|---|------------------|--------------------|
| Opening Balance | -151,827,139.95 | -181,973,971.93 |
| Add: Net profit transferred from the Statement of Profit and Loss | 6,402,393.60 | 30,146,831.98 |
| Total | (145,424,746.35) | (151,827,139.9494) |
| CAPITAL RESERVE | | |
| Opening Balance | 1,746,400.00 | 1,746,400.00 |
| Add: Forfeiture of Shares | - | - |
| Total | 1,746,400.00 | 1,746,400.00 |
| SECURITIES PREMIUM | | |
| Opening Balance | 97,597,540.00 | 27,425,348.00 |
| Add: Current year Transfer | - | 70,172,192.00 |
| Less: Written Back in Current year | | - |
| Total | 97,597,540.00 | 97,597,540.00 |

Total Other Equity (46,080,806.35) (52,483,199.95)

2.12 Borrowings

| Particulars | 2020 | | 2019 | |
|-------------|---------|-------------|---------|-------------|
| | Current | Non Current | Current | Non Current |

Secured Borrowings :

From Banks& Financial Institutions

From Others

Unsecured Borrowings

| | | | | |
|------------------|--|--|------------|--|
| Loans from NBFCs | | | 418,609.12 | |
|------------------|--|--|------------|--|

| | | | | |
|--------------------------------|---------------|--|---------------|--|
| Loans and Advances from Others | 43,062,308.20 | | 50,958,956.20 | |
|--------------------------------|---------------|--|---------------|--|

| | | | | |
|-------|---------------|---|---------------|---|
| Total | 43,062,308.20 | - | 51,377,565.32 | - |
|-------|---------------|---|---------------|---|

2.13 Provisions

| Particulars | 2020 | | 2019 | |
|-------------|---------|-------------|---------|-------------|
| | Current | Non Current | Current | Non Current |

| | | | | |
|-------------------|--------------|--------------|--------------|--------------|
| Provisions-Others | | 5,257,703.00 | | 5124393 |
| Provision for tax | 5,972,263.50 | | 4848998 | |
| Total | 5,972,263.50 | 5,257,703.00 | 4,848,998.00 | 5,124,393.00 |

2.14 Other financial liabilities

| Particulars | 2020 | | 2019 | |
|--------------------------|--------------|-------------|------------|-------------|
| | Current | Non Current | Current | Non Current |
| Trade Deposits& Advances | 200,000.00 | | 200,000.00 | |
| Creditors for Expenses | 1,233,000.00 | | 300,000.00 | |
| Total | 1,433,000.00 | - | 500,000.00 | - |

2.15 Trade Payables

| Particulars | 2020 | 2019 |
|------------------|----------------|----------------|
| Sundry Creditors | 175,574,905.17 | 283,024,664.00 |
| Total | 175,574,905.17 | 283,024,664.00 |

2.16 Other Non Current Liabilities & Current liabilities

| Particulars | 2020 | | 2019 | |
|---------------------------------|--------------|-------------|---------------|-------------|
| | Current | Non Current | Current | Non Current |
| Salaries Payable | 1,844,782.00 | - | 824,934.00 | - |
| Statutory Dues | 6,862,278.08 | - | 8,926,366.57 | - |
| Advances From Customers& Others | 184,050.00 | - | 10,062,859.20 | - |
| Total | 8,891,110.08 | - | 19,814,159.77 | - |

Statement of changes in equity for the period ended 31.03.2020

| Equity share capital | Opening balance as at 1 Apr 2019 | Changes in equity share capital during the year | Closing balance as at 31 Mar 2020 |
|--|----------------------------------|---|-----------------------------------|
| 69,26,381 Equity Shares of Rs.10 each, fully paid up | 69,263,810 | - | 69,263,810 |
| | 69,263,810 | | 69,263,810 |

| Equity share capital | Opening balance as at 1 Apr 2018 | Changes in equity share capital during the year | Closing balance as at 31 Mar 2019 |
|---|-------------------------------------|--|--|
| 69,26,381 Equity Shares of Rs.10 each, fully paid up | 47,335,000 | 21,928,810 | 69,263,810 |
| | 47,335,000 | | 69,263,810 |

| PARTICULARS | RETAINED EARNINGS | GENERAL RESERVE | CAPITAL RESERVE | Securities Premeium | TOTAL EQUITY |
|---|----------------------|-----------------|--------------------|------------------------|-----------------|
| Balance as at 1/4/2019 | (151827139.95) | 0.00 | 1746400.00 | 97597540.00 | (52483199.95) |
| Profit for the year | 6402393.60 | 0.00 | 0.00 | 0.00 | 6402393.60 |
| Additions during the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Dividend paid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount transfer to general reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net change in fair value of FVTPL investments and others | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Measurement of derivatives at fair value | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Balance as at 31/03/2020 | (145424746.35) | 0.00 | 1746400.00 | 97597540.00 | (46080806.35) |

| PARTICULARS | RETAINED EARNINGS | GENERAL RESERVE | CAPITAL RESERVE | Securities Premeium | TOTAL EQUITY |
|--|-------------------|-----------------|-----------------|---------------------|------------------|
| Balance as at 1/4/2018 | (181,973,971.93) | - | 1,746,400.00 | 27,425,348.00 | (152,802,223.93) |
| Profit for the year | 30,146,831.98 | - | - | - | 30,146,831.98 |
| Additions during the year | - | - | - | 70,172,192.00 | 70,172,192.00 |
| Dividend paid | - | - | - | - | - |
| Amount transfer to general reserve | - | - | - | - | - |
| Net change in fair value of FVTPL investments and others | - | - | - | - | - |
| Actuarial gain/(loss) on post-employment benefit obligations, net of tax benefit | - | - | - | - | - |
| Balance as at 31/03/2019 | (151,827,139.95) | - | 1,746,400.00 | 97,597,540.00 | (52,483,199.95) |

2.16 Revenue from operations

| Particulars | 2020 | 2019 |
|-------------------------|----------------|----------------|
| Sales | 363,311,245.08 | 523,880,091.89 |
| Income from Job work | 117,915.64 | 10,705,832.02 |
| Revenue from operations | 363,429,160.72 | 534,585,923.91 |

2.17 Other income

| Particulars | 2020 | 2019 |
|-----------------|------------|------------|
| Interest Income | 793,666.00 | 312,451.00 |

| | | |
|---|--------------|---------------|
| Dividend on Shares | | 901.70 |
| increase in fair value of shares | (132,230.00) | 49,132.00 |
| Other income | 240.00 | - |
| De-Recognition of Financial Liabilities | | 39,022,062.00 |
| Total | 661,676.00 | 39,384,547 |

2.18 Cost of materials consumed

| Particulars | 2020 | 2019 |
|---------------------|----------------|----------------|
| Opening Stock | 23,009,154.07 | 5,810,179.00 |
| Add : Purchases | 280,264,542.04 | 384,583,440.54 |
| Less: Closing Stock | 7,516,977.00 | 23,009,154.07 |
| Total | 295,756,719.11 | 367,384,465.47 |

2.19 Changes in Inventories

| Particulars | 2020 | 2019 |
|--------------------------------|---------------|---------------|
| Opening Finished Goods | 36,756,607.73 | 14,079,150.28 |
| Less: Closing Finished Goods | 52,894,550.00 | 36,756,607.73 |
| Opening Work in Progress | 2,952,950.00 | 2,962,050.00 |
| Less: Closing Work in Progress | 3,049,800.00 | 2,952,950.00 |

| | | |
|-------|--------------|--------------|
| Total | (16,234,792) | (22,668,357) |
|-------|--------------|--------------|

2.20 Employee benefits expense

| Particulars | 2020 | 2019 |
|-------------------------------------|---------------|---------------|
| Salaries/Wages and other Allowances | 10,432,534.00 | 12,594,822.00 |
| Contributions to Provident fund | 180,683.00 | 148,352.00 |
| Staff welfare expenses | 252,528.50 | 259,126.00 |
| Total | 10,865,745.50 | 13,002,300.00 |

2.21 Finance Cost

| Particulars | 2020 | 2019 |
|--|--------------|--------------|
| Interest on Cash Credit | | - |
| Other Interest Costs | 5,662,851.94 | 8,140,369.85 |
| (Profit)/ Loss on foreign Exchange fluctuation | | - |
| Bank Charges | 78,495.77 | 92,566.29 |
| Total | 5,741,348 | 8,232,936 |

2.22 Other expenses

| Particulars | 2020 | 2019 |
|--------------------------|---------------|---------------|
| Direct Expenses | | |
| Consumption of Stores | 533,269.22 | 599,355.79 |
| Labour & Jobwork Charges | 17,912,886.02 | 44,653,906.78 |

| | | |
|--|---------------|---------------|
| Power and fuel | 10,641,515.00 | 15,191,483.89 |
| Repairs & Maintenance | | |
| - Machinery | 72,010.00 | 1,034,306.00 |
| - Others | 177,447.00 | 16,050.00 |
| Insurance Expenses | - | 199,433.00 |
| Administrative & Selling Expenses | | |
| Auditors Remuneration: | | |
| - as statutory auditor | 200,000.00 | 200,000.00 |
| - as tax auditor | 100,000.00 | 100,000.00 |
| Commission & Brokerage | 7,601,638.00 | 514,869.00 |
| Donation | 1,000.00 | - |
| Export Expenses | - | 96,180.00 |
| Freight/Octroi & Clearing (Include export freight) | 10,304,004.00 | 9,338,796.03 |
| Legal & Profession / Technical Fess | 5,643,468.00 | 4,372,384.00 |
| Membership & Subscription | 109,207.00 | 84,408.50 |
| Miscellaneous expenses | 539,235.05 | 426,524.24 |
| Motor Vehicle Expenses | 51,530.00 | 16,216.00 |
| Other Interest/late payment charges | 139,389.00 | 153,073.74 |
| Postage & Couier | 80,242.50 | 70,123.86 |

| | | |
|--|----------------|----------------|
| Printing & Stationery | 37,198.00 | 18,753.00 |
| Rates and taxes, Duties, excluding, taxes on income. | 3,015,037.00 | 1,009,410.00 |
| Rent & Hire Charges | 737,075.00 | 13,127,500.00 |
| Sales & Business Promotion Expenses | 692,736.00 | 10,574,903.00 |
| Security Expenses | 795,731.85 | 659,856.93 |
| Telephone Charges | 25,609.00 | 52,636.00 |
| Travelling & Conveyances Expenses | 2,405,377.00 | 1,558,497.00 |
| excise duty | | - |
| Impairment of Recievables | (4,768,696.12) | - |
| | | |
| Total | 57,046,908.52 | 104,068,666.76 |

2.23 Auditors Remuneration

(Rs in Lakhs)

| Particulars | For the year ended 31 March 2020 | For the year ended 31 March 2019 |
|-----------------------|-------------------------------------|-------------------------------------|
| Auditors Remuneration | | |
| -Statutory audit fees | 2.00 | 2.00 |
| -Taxation matters | 1.00 | 1.00 |
| Total | 3.00 | 3.00 |

2.24 Earnings per Share

(Rs in Lakhs)

| Particulars | For the year ended 31 March 2020 | For the year ended 31 March 2019 |
|--|-------------------------------------|-------------------------------------|
| Earnings | | |
| Profit attributable to equity holders | 64.02 | 301.47 |
| Shares | | |
| Number of shares at the beginning of the year | 69.26 | 47.35 |
| Add: Equity shares issued | - | 21.93 |
| Less: Buy back of equity shares | - | - |
| Total number of equity shares outstanding at the end of the year | 69.26 | 69.26 |
| Weighted average number of equity shares outstanding during the year – Basic | 69.26 | 52.14 |
| Add: Weighted average number of equity shares arising out of outstanding stock options (net of the stock options forfeited) that have dilutive effect on the EPS | - | - |
| Weighted average number of equity shares outstanding during the year – Diluted | 69.26 | 52.14 |
| Basic Earnings per share of par value Rs.10/- | 0.92 | 5.78 |
| Diluted Earnings per share of par value Rs.10/- | 0.92 | 5.78 |

2.25 Related Parties

In accordance with the provisions of Ind AS 24 “Related Party Disclosures” and the Companies Act, 2013, Company’s Directors, members of the Company’s Management Council and Company Secretary are considered as Key Management Personnel. List of Key Management Personnel of the Company is as below:

| S.No. | Name of the Related Party | Nature of Relationship |
|-------|---|--------------------------------------|
| 1 | PraveenaKumari | Key Managerial Personnel |
| 2 | Rajesh Singh | Key Managerial Personnel |
| 3 | Ramesh Singh | Relative of Key Managerial Personnel |
| 4 | PoornimaBai | Relative of Key Managerial Personnel |
| 5 | JK Viswanath Singh | Relative of Key Managerial Personnel |
| 6 | JK Krishna Singh | Relative of Key Managerial Personnel |
| 7 | Durga Singh | Relative of Key Managerial Personnel |
| 8 | JK Pavan Singh | Director |
| 9 | JK Karthik Singh | Director |
| 10 | Beena Chandra SekharKandpal | Director |
| 11 | SudhakarMatta | Director |
| 12 | Uday Agro& Technology | * EDS |
| 13 | Uday Kumar Marketing | * EDS |
| 14 | Ikon associates | * EDS |
| 15 | Aadinathpolyfab Private Limited | * EDS |
| 16 | GokulKisan Mart | * EDS |
| 17 | Akshaya Irrigation Product Private Limited | * EDS |
| 18 | Jalabindu irrigation System private limited | * EDS |

* Entity over which the director is having significant influence

Related Party Transactions (In lakhs)

| S.No. | Nature of Transaction | FY 2019-20 | | | | |
|-------|-----------------------|------------|------------|---------|---|---------|
| | | EDS | Subsidiary | Total | | |
| 1 | Sales | - | - | 2148.64 | - | 2148.64 |
| 2 | Purchases | - | - | 523.23 | - | 523.23 |
| 3 | Job Work | - | - | 1.18 | - | 1.18 |
| 4 | Rent | - | - | - | - | - |

| S.No. | Nature of Transaction | FY 2018-19 | | | | |
|-------|-----------------------|------------|------------|---------|---|---------|
| | | EDS | Subsidiary | Total | | |
| 1 | Sales | - | - | 3110.81 | - | 3110.81 |
| 2 | Purchases | - | - | 195.22 | - | 195.22 |
| 3 | Job Work | - | - | 107.05 | - | 107.05 |
| 4 | Rent | - | - | 5.96 | - | 5.96 |

Balance with Related Parties

| S.No. | Nature of Transaction | FY 2019-20 | | | |
|-------|-----------------------|------------|------------|---------|-----------|
| | | EDS | Subsidiary | Total | |
| 1 | Trade Receivables | - | - | 1047.68 | - 1047.68 |
| 2 | Trade Payables | - | - | - | - - |

| S.No. | Nature of Transaction | FY 2018-19 | | | |
|-------|-----------------------|------------|------------|--------|----------|
| | | EDS | Subsidiary | Total | |
| 1 | Trade Receivables | - | - | 922.12 | - 922.12 |
| 2 | Trade Payables | - | - | 262.99 | - 262.99 |

Transactions with related parties during the year

| Name of Related Party | As at 31st March, 2020 | As at 31st March,2019 |
|-----------------------|------------------------|-----------------------|
|-----------------------|------------------------|-----------------------|

DIRECTORS REMUNERATION

| | | |
|-----------------------------|------|-------|
| Rajesh Singh | 6.00 | 10.00 |
| JK Pavan Singh | 4.50 | 9.00 |
| JK Karthik Singh | 4.50 | 9.00 |
| Beena Chandra SekharKandpal | - | - |
| SudhakarMatta | - | - |

| S.No. | Particulars | 2019-20 | 2018-19 |
|-------|-------------|---------|---------|
|-------|-------------|---------|---------|

| | | | |
|---|-------------------------------------|---------|---------|
| 1 | Sales | | |
| | Akshaya Irrigation Products Pvt Ltd | 132.12 | - |
| | Uday Kumar Marketing | 754.00 | 1047.80 |
| | Ikon Associates | 1122.86 | 1278.77 |
| | GokulKisan Mart | 7.51 | 49.69 |
| | AadinathPolyfab Pvt Ltd | 132.15 | 734.55 |
| 2 | Purchases | | |
| | AadinathPolyfab Pvt Ltd | 260.23 | 195.22 |
| | Akshaya Irrigation Products Pvt Ltd | 263.00 | - |
| 3 | Job Work income | | |
| | AadinathPolyfabPvt. Ltd | 1.18 | 107.05 |
| 4 | Rental Expenses | | |
| | AadinathPolyfabPvt. Ltd | - | 5.96 |
| 5 | Trade Recievables | | |
| | Uday Agro& Technology | - | 9.53 |
| | Uday Kumar Marketing | - | 231.90 |
| | Ikon Associates | 702.47 | |

| | | | |
|---|---|--------|--------|
| | | | 199.96 |
| | AadinathPolyfab Pvt Ltd | 152.85 | 129.49 |
| | Jalabindu irrigation System private limited | 10.36 | 10.36 |
| | Akshaya Irrigation Product Private Limited | 182.00 | 340.88 |
| 6 | Trade Payables | | |
| | Uday Kumar Marketing | - | 262.99 |

2.26 Earnings/expenditure in foreign currency:

Expenditure in Foreign currency:

| Particulars | For the year ended 31st March 2020 | For the year ended 31st March 2019 |
|-------------------|---------------------------------------|---------------------------------------|
| Purchases | - | - |
| Professional Fees | - | - |
| Other expenses | - | - |
| Total | - | - |

Earnings in Foreign currency:

| Particulars | For the year ended 31st March 2020 | For the year ended 31st March 2019 |
|----------------------|---------------------------------------|---------------------------------------|
| FOB Value of Exports | - | - |
| Total | - | - |

2.27 Segment Reporting:

The Company concluded that it has only one segment i.e manufacturing of polyethylene fabric used for packaging, shelter, waterproofing and horticultural applications. Hence, the same becomes the reportable segment for the Company. Accordingly, the Company has only one operating and reportable segment, the disclosure requirements specified in paragraphs 22 to 30 are not applicable.

2.28 Income Taxes:

- a. Income tax expense/ (benefit) recognized in the statement of profit and loss:

Income tax expense/ (benefit) recognized in the statement of profit and loss consists of the following:

(Rs in Lakhs)

| Particulars | For the Year Ended 31st March | |
|---|-------------------------------|--------|
| | 2020 | 2019 |
| Current taxes expense | | |
| Domestic (whichever is higher of a or b) | - | - |
| a. Tax as per Normal Income Tax Provisions | 11.23 | - |
| b. Tax on Deemed Total Income Under MAT(Sec 115JB) | - | 50.54 |
| Deferred taxes expense/(benefit) | 6.53 | 74.11 |
| Total income tax expense/(benefit) recognized in the statement of profit and loss | 17.76 | 124.65 |

- a. Reconciliation of Effective tax rate:

| Particulars | For the Year Ended 31 March | |
|----------------------------|-----------------------------|--------|
| | 2020 | 2019 |
| Profit before income taxes | 81.78 | 426.12 |

| | | |
|---|---------|---------|
| Enacted tax rate in India | 26.00% | 20.59% |
| Computed expected tax benefit/(expense) | (11.23) | (50.54) |
| Effect of: | | |
| Expenses not deductible for Tax purposes | 41.26 | 7.86 |
| Expenses deductible for Tax purposes | 79.84 | 188.47 |
| Tax Effect on Previous losses Reported to Tax | - | - |
| Tax Payable at Special Rates as per Special provisions under Tax laws | - | - |
| Income tax benefit/(expense) | (11.23) | (50.54) |
| Effective tax rate | 26.00% | 20.58% |

b. Deferred tax assets & Liabilities:

The tax effects of significant temporary differences that resulted in deferred tax assets and liabilities and a description of the items that created these differences is given below:

| Particulars | For the Year Ended 31 March | |
|---------------------------------------|-----------------------------|-------|
| | 2020 | 2019 |
| Deferred tax assets/(liabilities): | | |
| Property, plant and equipment | 20.51 | 14.60 |
| On Account of Accumulated Losses | 4.08 | - |
| On account of MAT Credit | - | 16.52 |
| Net deferred tax assets/(liabilities) | 24.59 | 31.12 |

c. Movement in deferred tax assets and liabilities during the year ended 31st March 2020 & 2019:

(Rs in Lakhs)

| Particulars | As at 1 April 2018 | Recognized in statement of profit and loss | Recognized in equity | As at 31 March 2019 |
|---------------------------------------|--------------------|--|----------------------|---------------------|
| Deferred tax assets/(liabilities) | | | | |
| Net deferred tax assets/(liabilities) | 105.23 | (74.11) | | 31.12 |

[Continued from above table, first column(s) repeated]

(Rs in Lakhs)

| Particulars | As at 1 April 2019 | Recognized in statement of profit and loss | Recognized in equity | As at 31 March 2020 |
|---------------------------------------|--------------------|--|----------------------|---------------------|
| Deferred tax assets/(liabilities) | | | | |
| Net deferred tax assets/(liabilities) | 31.12 | (6.53) | | 24.59 |

2.29 Investments:

Investments consist of investments in equity shares of Development Credit bank limited and Essar Shipping Limited measured at Fair value through Profit & Loss Account, and other unquoted investments are measured at cost. The details of such Investments as of 31st March 2019 are as follows:

(Rs in Lakhs)

| Particulars | Cost | Gain recognized directly in equity | Gain recognized directly in profit and loss account | Fair value |
|---|------|------------------------------------|---|------------|
| Non-current Investments | | | | |
| Investment in Equity shares of Development Credit Bank Limited and Essar Shipping Limited | 0.22 | 0.89 | 1.36 | 2.47 |
| Total | 0.22 | 0.89 | 1.36 | 2.47 |

The details of such investments as of 31st March 2020 are as follows:

(Rs in Lakhs)

| Particulars | Cost | Gain recognized directly in equity | Gain recognized directly in profit and loss account | Fair value |
|---|------|------------------------------------|---|------------|
| Non-current Investments | | | | |
| Investment in Equity shares of Development Credit Bank Limited and Essar Shipping Limited | 0.22 | 0.89 | 0.26 | 1.15 |
| Total | 0.22 | 0.89 | 0.26 | 1.15 |

2.30 Financial Risk Management:

The Company's activities expose it to a variety of financial risks, including credit risk, liquidity risk and Market risk. The Company's risk management assessment and policies and processes are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor such risks and compliance with the same. Risk assessment and management policies and processes are reviewed regularly to reflect changes in market conditions and the Company's activities. The Board of Directors, risk management committee and the Audit Committee is responsible for overseeing the Company's risk assessment and management policies and processes.

a. Credit Risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investment securities. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of Customers to which the Company grants credit terms in the normal course of business. The Company establishes an allowance for doubtful debts and impairment that represents its estimate of expected losses in respect of trade and other receivables and investments.

Trade Receivables-The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The demographics of the customer, including the default risk of the industry and country, in which the customer operates, also has an influence on credit risk assessment. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The total trade and other receivables impairment loss is provided Rs.202.15 lakhs as at 31 March 2020 and Rs.249.84 lakhs at 31st March 2019.

The Company's credit period for customers generally ranges from 60-90 days. The aging of trade receivables that are past due but not impaired is given below:

| Particulars | As of 31 March | |
|------------------|----------------|------|
| Period (in days) | 2020 | 2019 |
| | | |

| | | |
|---------------|---------|---------|
| 1 – 90 | 1045.47 | 1090.52 |
| 90 – 180 | 109.28 | 250.67 |
| More than 180 | 585.44 | 1317.72 |
| Total | 1740.19 | 2658.91 |

On account of adoption of Ind AS 109, the Company uses Expected Credit Loss (ECL) model for assessing the impairment loss. For this purpose, it is weighted average of credit losses with the respective risks of default occurring as weights. The credit loss is the difference between all contractual cash flows that are due to an entity as per the contract and all the contractual cash flows that the entity expects to receive, discounted to the effective interest rate.

Financial assets that are neither past due nor impaired - None of the Company's cash equivalents, including deposits with banks, were past due or impaired as at 31 March 2020.

Reconciliation of allowance for credit losses

The details of changes in allowance for credit losses during the year ended 31 March 2020 and 31 March 2019 are as follows:

(Rs In Lakhs)

| Particulars | For the Year Ended 31 March | |
|--------------------------------------|-----------------------------|--------|
| | 2020 | 2019 |
| Balance at the beginning of the year | 249.84 | 249.84 |
| Impairment of Trade receivables | 47.69 | - |
| Balance at the end of the year | 202.15 | 249.84 |

Liquidity Risks:

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to the Company's reputation.

As of 31 March 2020, the Company had working capital (current assets less current liabilities) of Rs. 48.61 lakhs including cash and cash equivalents of Rs. 64.87 Lakhs and investments in FVTPL financial assets of Rs.1.15 lakhs. As of 31 March 2019, the Company had working capital of Rs. (48.69) Lakhs, including cash and cash equivalents of Rs. 294.23 Lakhs and investments in FVTPL financial assets of Rs. 2.47 Lakhs

The table below provides details regarding the contractual maturities of significant financial liabilities as at 31 March 2020:

| Particulars | 2020 | 2021 | 2022 | Thereafter | Total |
|-------------|------|------|------|------------|-------|
|-------------|------|------|------|------------|-------|

| | | | | | |
|-----------------------------|---------|---|---|---|---------|
| Trade payables | 1755.75 | - | - | - | 1755.75 |
| Long term borrowings | - | - | - | - | - |
| short-term borrowings | 430.62 | - | - | - | 430.62 |
| Other Financial liabilities | 14.33 | | | | 14.33 |
| Other liabilities | 88.91 | - | - | - | 88.91 |

Market Risks:

Market risk is the risk that changes in market prices such as commodity prices risk, foreign exchange rates and interest rates which will affect the Company's financial position. Market risk is attributable

to all market risk sensitive financial instruments including foreign currency receivables and payables.

CAPITAL MANAGEMENT

The Company's objective for capital management is to maximize shareholder wealth, safeguard business continuity and support the growth of the Company. The Company determines the capital management requirement based on annual operating plans and long term and other strategic investment plans. The funding requirements are met through equity, borrowings and operating cash flows required.

The company's Debt Equity ratio is as follows:

| Particulars | (Rs in Lakhs) | |
|-------------------|---------------|---------|
| | 2020 | 2019 |
| Total Debt | 2401.91 | 3646.89 |
| Total Equity | 231.83 | 167.81 |
| Debt Equity Ratio | 10.36:1 | 21.73:1 |

2.31Contingent Liabilities and Commitments: NIL

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|-----------------------------------|---|---|
| Disclosure of revenue [TextBlock] | Textual information (7) [See below] | Refer to Accounting policies |

Textual information (7)**Disclosure of revenue [Text Block]****Revenue Recognition****Sale of goods and trade license**

Effective April 1, 2018, the company has applied Ind AS 115 which establishes a comprehensive framework for determining whether, how much and when revenue is to be recognized. Ind AS 115 replaces Ind AS 18 Revenue and Ind AS 11 Construction Contracts. The company has adopted Ind AS 115 using the cumulative catch-up method. The effect of initially applying this standard is recognized at the date of initial application (i.e. April 1, 2018). The effect of adoption of Ind AS 115 is insignificant

Revenue from sale of goods is recognized when significant risks and rewards in respect of ownership of the product is transferred to the customer. Revenue from the sale of Products includes excise duty and is measured at the fair value of the consideration received or receivable, net of returns, sales tax and applicable trade discounts and allowances.

Other Income**Interest Income**

Interest Income mainly comprises of interest on Margin money deposit with banks relating to bank guarantee. Interest income should be recorded using the effective interest rate (EIR). However, the amount of margin money deposits relating to bank guarantee are purely current in nature, hence effective interest rate has not been applied. Interest is recognized using the time-proportion method, based on rates implicit in the transactions.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of service concession arrangements [TextBlock] | | |
| Whether there are any service concession arrangements | No | No |

[612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of notes on construction contracts [TextBlock] | | |
| Whether there are any construction contracts | No | No |

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of employee benefits [TextBlock] | Textual information (8) [See below] | Refer to Accounting policies |
| Disclosure of defined benefit plans [TextBlock] | | |
| Whether there are any defined benefit plans | No | No |

Textual information (8)

Disclosure of employee benefits [Text Block]

Employee Benefits

Short term employee benefits

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

Defined Contribution Plan

The Company's contributions to defined contribution plans are charged to the statement of profit and loss as and when the services are received from the employees.

Defined Benefit Plans

Defined Benefit plans are accounted in Accordance with IND AS 19

Termination benefits

Termination benefits are recognized as an expense when the Company is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to either terminate employment before the normal retirement date, or to provide termination benefits as a result of an offer made to encourage voluntary redundancy. Termination benefits for voluntary redundancies are recognized as an expense if the Company has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

Other long-term employee benefits

The Company's net obligation in respect of other long term employee benefits is the amount of future benefit that employees have earned in return for their service in the current and previous periods. That benefit is discounted to determine its present value. Re-measurements are recognized in the statement of profit and loss in the period in which they arise.

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|--------------------------------|--------------------------------|
| Disclosure of borrowing costs [TextBlock] | | |
| Whether any borrowing costs has been capitalised during the year | No | No |

[700100] Notes - Key managerial personnels and directors remuneration and other information

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

Unless otherwise specified, all monetary values are in INR

| Key managerial personnels and directors [Axis] | 1 | 2 | 3 |
|---|--------------------------------|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 | 01/04/2019 to 31/03/2020 |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract] | | | |
| Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems] | | | |
| Name of key managerial personnel or director | RAJESH SINGH JAVVARI KAPISH | PAVAN SINGH JAWERI POTIWAL | KARTHIK SINGH JAVVARI K |
| Director identification number of key managerial personnel or director | 03508795 | 08082518 | 08082707 |
| Permanent account number of key managerial personnel or director | ADLPJ1855G | BAWPJ4777L | EHLPS3437M |
| Date of birth of key managerial personnel or director | 23/02/1971 | 09/04/1991 | 04/10/1990 |
| Designation of key managerial personnel or director | Managing Director | Director | Director |
| Qualification of key managerial personnel or director | Under Matric | B. Tech Graduate | Undergoing graduation |
| Shares held by key managerial personnel or director | [shares] 17,22,173 | [shares] 0 | [shares] 0 |
| Key managerial personnel or director remuneration [Abstract] | | | |
| Gross salary to key managerial personnel or director [Abstract] | | | |
| Salary key managerial personnel or director | 6,00,000 | 0 | 0 |
| Perquisites key managerial personnel or director | 0 | 0 | 0 |
| Profits in lieu of salary key managerial personnel or director | 0 | 0 | 0 |
| Gross salary to key managerial personnel or director | 6,00,000 | 0 | 0 |
| Sitting fees key managerial personnel or director | 0 | 0 | 0 |
| Stock option key managerial personnel or director | 0 | 0 | 0 |
| Sweat equity key managerial personnel or director | 0 | 0 | 0 |
| Commission as percentage of profit key managerial personnel or director | 0 | 0 | 0 |
| Other commission key managerial personnel or director | 0 | 0 | 0 |
| Other compensation key managerial personnel or director | 0 | 4,50,000 | 4,50,000 |
| Total key managerial personnel or director remuneration | 6,00,000 | 4,50,000 | 4,50,000 |

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

| | | |
|---|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of leases [TextBlock] | | |
| Whether company has entered into any lease agreement | No | No |
| Whether any operating lease has been converted to financial lease or vice-versa | No | No |

[612300] Notes - Transactions involving legal form of lease

Unless otherwise specified, all monetary values are in INR

| | | |
|--|--------------------------------|--------------------------------|
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of arrangements involving legal form of lease [TextBlock] | | |
| Whether there are any arrangements involving legal form of lease | No | No |

[612900] Notes - Insurance contracts

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of insurance contracts [TextBlock] | | |
| Whether there are any insurance contracts as per Ind AS 104 | No | No |

[613100] Notes - Effects of changes in foreign exchange rates

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of effect of changes in foreign exchange rates [TextBlock] | | |
| Whether there is any change in functional currency during the year | No | No |
| Description of presentation currency | INR | |

[500100] Notes - Subclassification and notes on income and expenses

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Subclassification and notes on income and expense explanatory [TextBlock] | | |
| Disclosure of revenue from operations [Abstract] | | |
| Disclosure of revenue from operations for other than finance company [Abstract] | | |
| Revenue from sale of products | 36,33,11,245 | 52,38,80,091 |
| Revenue from sale of services | 1,17,916 | 1,07,05,833 |
| Total revenue from operations other than finance company | 36,34,29,161 | 53,45,85,924 |
| Total revenue from operations | 36,34,29,161 | 53,45,85,924 |
| Disclosure of other income [Abstract] | | |
| Interest income [Abstract] | | |
| Interest income on current investments [Abstract] | | |
| Interest on other current investments | 7,93,666 | 3,12,451 |
| Total interest income on current investments | 7,93,666 | 3,12,451 |
| Total interest income | 7,93,666 | 3,12,451 |
| Dividend income [Abstract] | | |
| Dividend income current investments [Abstract] | | |
| Dividend income current equity securities | 0 | 901 |
| Total dividend income current investments | 0 | 901 |
| Total dividend income | 0 | 901 |
| Other non-operating income [Abstract] | | |
| Miscellaneous other non-operating income | -1,31,990 | 3,90,71,195 |
| Total other non-operating income | -1,31,990 | 3,90,71,195 |
| Total other income | 6,61,676 | 3,93,84,547 |
| Disclosure of finance cost [Abstract] | | |
| Interest expense [Abstract] | | |
| Other interest charges | 57,41,348 | 82,32,936 |
| Total interest expense | 57,41,348 | 82,32,936 |
| Total finance costs | 57,41,348 | 82,32,936 |
| Employee benefit expense [Abstract] | | |
| Salaries and wages | 1,04,32,534 | 1,25,94,822 |
| Managerial remuneration [Abstract] | | |
| Remuneration to directors [Abstract] | | |
| Total remuneration to directors | 0 | 0 |
| Total managerial remuneration | 0 | 0 |
| Contribution to provident and other funds [Abstract] | | |
| Contribution to provident and other funds for others | 1,80,684 | 1,48,352 |
| Total contribution to provident and other funds | 1,80,684 | 1,48,352 |
| Staff welfare expense | 2,52,528 | 2,59,126 |
| Total employee benefit expense | 1,08,65,746 | 1,30,02,300 |
| Depreciation, depletion and amortisation expense [Abstract] | | |
| Depreciation expense | 27,36,675 | 39,78,333 |
| Total depreciation, depletion and amortisation expense | 27,36,675 | 39,78,333 |
| Breakup of other expenses [Abstract] | | |
| Consumption of stores and spare parts | 5,33,269 | 5,99,355 |
| Power and fuel | 1,06,41,515 | 1,51,91,483 |
| Rent | 7,37,075 | 1,31,27,500 |
| Repairs to building | 1,77,447 | 16,050 |
| Repairs to machinery | 72,010 | 10,34,306 |
| Insurance | 0 | 1,99,433 |
| Rates and taxes excluding taxes on income [Abstract] | | |
| Other cess taxes | 30,15,037 | 10,09,410 |
| Total rates and taxes excluding taxes on income | 30,15,037 | 10,09,410 |
| Subscriptions membership fees | 1,09,207 | 84,408 |
| Telephone postage | 1,05,851 | 1,22,759 |
| Printing stationery | 37,198 | 18,753 |
| Travelling conveyance | 24,05,377 | 15,58,497 |

| | | |
|---|-------------|--------------|
| Legal professional charges | 56,43,468 | 43,72,384 |
| Vehicle running expenses | 51,530 | 16,216 |
| Safety security expenses | 7,95,731 | 6,59,856 |
| Directors sitting fees | 0 | 0 |
| Donations subscriptions | 1,000 | 0 |
| Advertising promotional expenses | 6,92,736 | 1,05,74,903 |
| Commission paid other selling agents | 76,01,638 | 5,14,869 |
| Loss on disposal of intangible Assets | 0 | 0 |
| Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment | 0 | 0 |
| Payments to auditor [Abstract] | | |
| Payment for audit services | 2,00,000 | 2,00,000 |
| Payment for taxation matters | 1,00,000 | 1,00,000 |
| Total payments to auditor | 3,00,000 | 3,00,000 |
| CSR expenditure | 0 | 0 |
| Miscellaneous expenses | 2,41,26,820 | 5,46,68,485 |
| Total other expenses | 5,70,46,909 | 10,40,68,667 |
| Current tax [Abstract] | | |
| Current tax pertaining to current year | 11,23,266 | 50,54,290 |
| Total current tax | 11,23,266 | 50,54,290 |

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 31/03/2018 |
|--|--------------------------------|--------------------------------|------------|
| Disclosure of cash flow statement [TextBlock] | | | |
| Cash and cash equivalents cash flow statement | 64,86,543 | 2,94,23,415 | 60,31,796 |
| Cash and cash equivalents | 64,86,543 | 2,94,23,415 | |
| Income taxes paid (refund), classified as operating activities | 79,095 | 2,05,292 | |
| Total income taxes paid (refund) | 79,095 | 2,05,292 | |

[500200] Notes - Additional information statement of profit and loss

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|--------------------------------|--------------------------------|
| Additional information on profit and loss account explanatory [TextBlock] | | |
| Changes in inventories of finished goods | -1,61,37,942 | -2,26,77,457 |
| Changes in inventories of work-in-progress | -96,850 | 9,100 |
| Total changes in inventories of finished goods, work-in-progress and stock-in-trade | -1,62,34,792 | -2,26,68,357 |
| Domestic sale manufactured goods | 36,33,11,245 | 52,38,80,091 |
| Total domestic turnover goods, gross | 36,33,11,245 | 52,38,80,091 |
| Total revenue from sale of products | 36,33,11,245 | 52,38,80,091 |
| Domestic revenue services | 1,17,916 | 1,07,05,833 |
| Total revenue from sale of services | 1,17,916 | 1,07,05,833 |
| Gross value of transaction with related parties | 0 | 0 |
| Bad debts of related parties | 0 | 0 |

[611200] Notes - Fair value measurement

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of fair value measurement [TextBlock] | | |
| Disclosure of fair value measurement of assets [TextBlock] | | |
| Whether assets have been measured at fair value | No | No |
| Disclosure of fair value measurement of liabilities [TextBlock] | | |
| Whether liabilities have been measured at fair value | No | No |
| Disclosure of fair value measurement of equity [TextBlock] | | |
| Whether equity have been measured at fair value | No | No |

[613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of entity's operating segments [TextBlock] | | |
| Disclosure of reportable segments [TextBlock] | | |
| Whether there are any reportable segments | No | No |
| Disclosure of major customers [TextBlock] | | |
| Whether there are any major customers | No | No |

[610700] Notes - Business combinations

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of business combinations [TextBlock] | | |
| Whether there is any business combination | No | No |
| Disclosure of reconciliation of changes in goodwill [TextBlock] | | |
| Whether there is any goodwill arising out of business combination | No | No |
| Disclosure of acquired receivables [TextBlock] | | |
| Whether there are any acquired receivables from business combination | No | No |
| Disclosure of contingent liabilities in business combination [TextBlock] | | |
| Whether there are any contingent liabilities in business combination | No | No |

[611500] Notes - Interests in other entities

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of interests in other entities [TextBlock] | | |
| Disclosure of interests in subsidiaries [TextBlock] | | |
| Disclosure of subsidiaries [TextBlock] | | |
| Whether company has subsidiary companies | No | No |
| Whether company has subsidiary companies which are yet to commence operations | No | No |
| Whether company has subsidiary companies liquidated or sold during year | No | No |
| Disclosure of interests in associates [TextBlock] | | |
| Disclosure of associates [TextBlock] | | |
| Whether company has invested in associates | No | No |
| Whether company has associates which are yet to commence operations | No | No |
| Whether company has associates liquidated or sold during year | No | No |
| Disclosure of interests in joint arrangements [TextBlock] | | |
| Disclosure of joint ventures [TextBlock] | | |
| Whether company has invested in joint ventures | No | No |
| Whether company has joint ventures which are yet to commence operations | No | No |
| Whether company has joint ventures liquidated or sold during year | No | No |
| Disclosure of interests in unconsolidated structured entities [TextBlock] | | |
| Disclosure of unconsolidated structured entities [TextBlock] | | |
| Whether there are unconsolidated structured entities | No | No |
| Disclosure of investment entities [TextBlock] | | |
| Disclosure of information about unconsolidated subsidiaries [TextBlock] | | |
| Whether there are unconsolidated subsidiaries | No | No |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock] | | |
| Whether there are unconsolidated structured entities controlled by investment entity | No | No |

[610800] Notes - Related party**Disclosure of transactions between related parties [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Entities with joint control or significant influence over entity [Member] | | | |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| | 12 | | 13 | |
| Related party [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Uday Agro & Technology | Uday Agro & Technology | Ikon associates | Ikon associates |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AABCUC3198D | AABCUC3198D | AACFI3640L | AACFI3640L |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Entities with joint control or significant influence over entity [Member] | | | |
|--|---|---------------------------------|--------------------------------|--------------------------------|
| | 14 | | 15 | |
| Related party [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Aadinathpolyfab Private Limited | Aadinathpolyfab Private Limited | GokulKisan Mart | GokulKisan Mart |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AAHCA1478N | AAHCA1478N | AAF CG6518D | AAF CG6518D |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Entities with joint control or significant influence over entity [Member] | | | |
|--|---|--|---|---|
| | 16 | | 17 | |
| Related party [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Akshaya Irrigation Product Private Limited | Akshaya Irrigation Product Private Limited | Jalabindu irrigation System private limited | Jalabindu irrigation System private limited |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AAACH5134P | AAACH5134P | AACCJ5155E | AACCJ5155E |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] Related party [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| | 1 | | 2 | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | RAJESH SINGH JAVVARI KAPISH | RAJESH SINGH JAVVARI KAPISH | PAVAN SINGH JAWERI POTIWAL | PAVAN SINGH JAWERI POTIWAL |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | ADLPJ1855G | ADLPJ1855G | BAWPJ4777L | BAWPJ4777L |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(5)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] Related party [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| | 3 | | 4 | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | KARTHIK SINGH JAVVARI K | KARTHIK SINGH JAVVARI K | Beena Chandra SekharKandpal | Beena Chandra SekharKandpal |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | EHLPS3437M | EHLPS3437M | APXPK4467R | APXPK4467R |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] Related party [Axis] | Key management personnel of entity or parent [Member] | | | |
|--|---|--------------------------------|--------------------------------|--------------------------------|
| | 5 | | 6 | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | SudhakarMatta | SudhakarMatta | PraveenaKumari | PraveenaKumari |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AGXPM9406H | AGXPM9406H | AREPP4876A | AREPP4876A |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(7)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 7 | | 8 | |
| Related party [Axis] | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | Ramesh Singh | Ramesh Singh | PoornimaBai | PoornimaBai |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | BKVPS1846J | BKVPS1846J | ARZPB8138Q | ARZPB8138Q |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(8)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Other related parties [Member] | | | |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | 9 | | 10 | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Related party [Axis] | | | | |
| Disclosure of transactions between related parties [Abstract] | | | | |
| Disclosure of transactions between related parties [Line items] | | | | |
| Name of related party | JK Viswanath Singh | JK Viswanath Singh | JK Krishna Singh | JK Krishna Singh |
| Country of incorporation or residence of related party | INDIA | INDIA | INDIA | INDIA |
| Permanent account number of related party | AHWPJ5050E | AHWPJ5050E | AHWPJ5051F | AHWPJ5051F |
| Description of nature of transactions with related party | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | | | |
| Purchases of goods related party transactions | 0 | 0 | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | | | |
| Amounts payable related party transactions | 0 | 0 | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 | 0 | 0 |

Disclosure of transactions between related parties [Table]

..(9)

Unless otherwise specified, all monetary values are in INR

| Categories of related parties [Axis] | Other related parties [Member] | |
|--|--------------------------------|--------------------------------|
| | 11 | |
| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
| Related party [Axis] | | |
| Disclosure of transactions between related parties [Abstract] | | |
| Disclosure of transactions between related parties [Line items] | | |
| Name of related party | Durga Singh | Durga Singh |
| Country of incorporation or residence of related party | INDIA | INDIA |
| Permanent account number of related party | AHUPJ0700D | AHUPJ0700D |
| Description of nature of transactions with related party | Refer to notes | Refer to notes |
| Description of nature of related party relationship | Refer to notes | Refer to notes |
| Related party transactions [Abstract] | | |
| Purchases of goods related party transactions | 0 | 0 |
| Other related party transactions contribution received | 0 | 0 |
| Outstanding balances for related party transactions [Abstract] | | |
| Amounts payable related party transactions | 0 | 0 |
| Amounts receivable related party transactions | 0 | 0 |
| Outstanding commitments made by entity, related party transactions | 0 | 0 |
| Outstanding commitments made on behalf of entity, related party transactions | 0 | 0 |
| Provisions for doubtful debts related to outstanding balances of related party transaction | 0 | 0 |
| Expense recognised during period for bad and doubtful debts for related party transaction | 0 | 0 |

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of related party [TextBlock] | Textual information (9) [See below] | |
| Whether there are any related party transactions during year | Yes | Yes |
| Disclosure of transactions between related parties [TextBlock] | | |
| Whether entity applies exemption in Ind AS 24.25 | No | No |
| Whether company is subsidiary company | No | No |

Textual information (9)

Disclosure of related party [Text Block]

Related Parties

In accordance with the provisions of Ind AS 24 “Related Party Disclosures” and the Companies Act, 2013, Company’s Directors, members of the Company’s Management Council and Company Secretary are considered as Key Management Personnel. List of Key Management Personnel of the Company is as below:

| S.No. | Name of the Related Party | Nature of Relationship |
|-------|---|--------------------------------------|
| 1 | PraveenaKumari | Key Managerial Personnel |
| 2 | Rajesh Singh | Key Managerial Personnel |
| 3 | Ramesh Singh | Relative of Key Managerial Personnel |
| 4 | PoornimaBai | Relative of Key Managerial Personnel |
| 5 | JK Viswanath Singh | Relative of Key Managerial Personnel |
| 6 | JK Krishna Singh | Relative of Key Managerial Personnel |
| 7 | Durga Singh | Relative of Key Managerial Personnel |
| 8 | JK Pavan Singh | Director |
| 9 | JK Karthik Singh | Director |
| 10 | Beena Chandra SekharKandpal | Director |
| 11 | SudhakarMatta | Director |
| 12 | Uday Agro& Technology | * EDS |
| 13 | Uday Kumar Marketing | * EDS |
| 14 | Ikon associates | * EDS |
| 15 | Aadinathpolyfab Private Limited | * EDS |
| 16 | GokulKisan Mart | * EDS |
| 17 | Akshaya Irrigation Product Private Limited | * EDS |
| 18 | Jalabindu irrigation System private limited | * EDS |

* Entity over which the director is having significant influence

Related Party Transactions (In lakhs)

| S.No. | Nature of Transaction | FY 2019-20 |
|-------|-----------------------|------------|
|-------|-----------------------|------------|

| KMP | Relative of KMP | EDS | Subsidiary | Total | |
|-----|-----------------|-----|------------|---------|-----------|
| 1 | Sales | - | - | 2148.64 | - 2148.64 |
| 2 | Purchases | - | - | 523.23 | - 523.23 |
| 3 | Job Work | - | - | 1.18 | - 1.18 |
| 4 | Rent | - | - | - | - - |

S.No. Nature of Transaction FY 2018-19

| KMP | Relative of KMP | EDS | Subsidiary | Total | |
|-----|-----------------|-----|------------|---------|-----------|
| 1 | Sales | - | - | 3110.81 | - 3110.81 |
| 2 | Purchases | - | - | 195.22 | - 195.22 |
| 3 | Job Work | - | - | 107.05 | - 107.05 |
| 4 | Rent | - | - | 5.96 | - 5.96 |

Balance with Related Parties

S.No. Nature of Transaction FY 2019-20

| KMP | Relative of KMP | EDS | Subsidiary | Total | |
|-----|-------------------|-----|------------|---------|-----------|
| 1 | Trade Receivables | - | - | 1047.68 | - 1047.68 |
| 2 | Trade Payables | - | - | - | - - |

S.No. Nature of Transaction FY 2018-19

| KMP | Relative of KMP | EDS | Subsidiary | Total | |
|-----|-------------------|-----|------------|--------|----------|
| 1 | Trade Receivables | - | - | 922.12 | - 922.12 |
| 2 | Trade Payables | - | - | 262.99 | - 262.99 |

Transactions with related parties during the year

Name of Related Party As at 31st March, 2020 As at 31st March,2019

DIRECTORS REMUNERATION

| | | |
|-----------------------------|------|-------|
| Rajesh Singh | 6.00 | 10.00 |
| JK Pavan Singh | 4.50 | 9.00 |
| JK Karthik Singh | 4.50 | 9.00 |
| Beena Chandra SekharKandpal | - | - |
| SudhakarMatta | - | - |

S.No. Particulars 2019-20 2018-19

| | | | |
|---|---|---------|---------|
| 1 | Sales | | |
| | Akshaya Irrigation Products Pvt Ltd | 132.12 | - |
| | Uday Kumar Marketing | 754.00 | 1047.80 |
| | Ikon Associates | 1122.86 | 1278.77 |
| | GokulKisan Mart | 7.51 | 49.69 |
| | AadinathPolyfab Pvt Ltd | 132.15 | 734.55 |
| 2 | Purchases | | |
| | AadinathPolyfab Pvt Ltd | 260.23 | 195.22 |
| | Akshaya Irrigation Products Pvt Ltd | 263.00 | - |
| 3 | Job Work income | | |
| | AadinathPolyfabPvt. Ltd | 1.18 | 107.05 |
| 4 | Rental Expenses | | |
| | AadinathPolyfabPvt. Ltd | - | 5.96 |
| 5 | Trade Recievables | | |
| | Uday Agro& Technology | - | 9.53 |
| | Uday Kumar Marketing | - | 231.90 |
| | Ikon Associates | 702.47 | 199.96 |
| | AadinathPolyfab Pvt Ltd | 152.85 | 129.49 |
| | Jalabindu irrigation System private limited | 10.36 | 10.36 |
| | Akshaya Irrigation Product Private Limited | 182.00 | 340.88 |
| 6 | Trade Payables | | |
| | Uday Kumar Marketing | - | 262.99 |

[611700] Notes - Other provisions, contingent liabilities and contingent assets

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|--------------------------------|--------------------------------|
| Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock] | | |
| Disclosure of contingent liabilities [TextBlock] | | |
| Whether there are any contingent liabilities | No | No |

[700200] Notes - Corporate social responsibility

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 |
|---|---|
| Disclosure of corporate social responsibility explanatory [TextBlock] | |
| Whether provisions of corporate social responsibility are applicable on company | No |

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of events after reporting period [TextBlock] | | |
| Disclosure of non-adjusting events after reporting period [TextBlock] | | |
| Whether there are non adjusting events after reporting period | No | No |

[612500] Notes - Share-based payment arrangements

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of share-based payment arrangements [TextBlock] | | |
| Whether there are any share based payment arrangement | No | No |

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|--|---|---|
| Disclosure of earnings per share [TextBlock] | | |
| Basic earnings per share [Abstract] | | |
| Basic earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total basic earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Diluted earnings per share [Abstract] | | |
| Diluted earnings (loss) per share from continuing operations | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Total diluted earnings (loss) per share | [INR/shares] 92,435 | [INR/shares] 5,78,176 |
| Profit (loss), attributable to ordinary equity holders of parent entity [Abstract] | | |
| Profit (loss), attributable to ordinary equity holders of parent entity | 0 | 0 |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | 0 | 0 |
| Weighted average shares and adjusted weighted average shares [Abstract] | | |
| Weighted average number of ordinary shares outstanding | [shares] 0 | [shares] 0 |

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

| | 01/04/2019 to 31/03/2020 | 01/04/2018 to 31/03/2019 |
|---|---|---|
| Disclosure of first-time adoption [TextBlock] | | |
| Whether company has adopted Ind AS first time | No | No |