

SHASHI BERIWAL AND COMPANY PRIVATE LIMITED
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

[700300] Disclosure of general information about company

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Corporate identity number	U15100DL1995PTC074469	
Permanent account number of entity	AAACS9928A	
Address of registered office of company	VARUN APPARTMENT COOPERATIVESOCIETY FLAT C 13 PLOT NO 12 SECTOR 9 ROHINI DELHI -110085	
Type of industry	Commercial and Industrial	
Registration date	08/12/1995	
Category/sub-category of company	Company limited by Shares/Non-Govt Company	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	16/06/2021	
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
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
	01/04/2020 to 31/03/2021
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	9961
Description of product or service category	Fruits Beverages
Turnover of product or service category	8,91,14,769
Highest turnover contributing product or service (ITC 8 digit) code	99612290
Description of product or service	Fruits Beverages
Turnover of highest contributing product or service	8,91,14,769

[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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	SHASHI DEVI BERIWAL	KAMAL BERIWAL
Designation of director	Director	Director
Director identification number of director	00310392	00310692
Date of signing board report	16/06/2021	16/06/2021

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]
	01/04/2020 to 31/03/2021
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	Fruit beverages etc.
Description of main product/service	Fruit beverages etc.
NIC code of product/service	01139
Percentage to total turnover of company	100.00%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Textual information (2) [See below]
Disclosure relating to amounts if any which is proposed to carry to any reserves	For the financial year ended 31st March 2021, the Company has not transferred any sum to any Reserve.
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]
Details regarding energy conservation	As per attached Director's Report
Details regarding technology absorption	As per attached Director's Report
Details regarding foreign exchange earnings and outgo	As per attached Director's Report
Disclosures in director's responsibility statement	As per attached Director's Report
Details of material changes and commitment occurred during period affecting financial position of company	There were no material changes and commitments affecting the financial position of the Company between the end of financial year to which this financial statements relate and the date of this Report.
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (4) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (5) [See below]
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
Date of board of directors' meeting in which board's report referred to under section 134 was approved	16/06/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	M G T - 9 is no longer required to attached as per mca notification
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	SHASHI BERIWAL AND COMPANY PRIVATE LIMITED
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	C l a u s e n o t applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	C l a u s e n o t applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (6) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	C l a u s e n o t applicable
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (7) [See below]
Disclosure of change in nature of business [TextBlock]	N o c h a n g e in nature of business during the year

Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (8) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	During the year Company has remains to be a Subsidiary Company of M/s G G Engineering Limited.
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (9) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Textual information (10) [See below]
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company's operations in future [TextBlock]	There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (11) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Clause not applicable
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	7
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

Textual information (1)

Disclosure in board of directors report explanatory [Text Block]

NOTICE

To
The Members of
SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

NOTICE is hereby given that the 26th Annual General Meeting of the Members of the Company will be held on Monday, the 29th day of November, 2021 at Varun Appartment, Cooperative Society, Flat C -13 Plot No 12 Sector 9 Rohini Delhi - 110085 at 3:30 P.M. to transact the following business:

ORDINARY BUSINESS

To receive, consider and adopt the audited Balance Sheet as at March 31, 2021, the Statement of Profit and Loss for the year ended as on that date together with the Directors' Report and Auditor's Report thereon.

Take note of appointment of M/s Sachin S. Jain & Associates, Chartered Accountants, as the Statutory Auditor of the Company till the 29th Annual General Meeting of the Company to be held for the financial year ending on 31st March 2024.

SPECIAL BUSINESS

To regularize appointment of Mr. NEERAJ KUMAR MISHRA (DIN: 08096930) as Director and for this purpose to consider and if thought fit, to pass with or without modifications, the following resolution as an ordinary resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152, 161 and any other applicable provisions of the Companies Act, 2013 and the rules made thereunder Mr. NEERAJ KUMAR MISHRA (DIN: 08096930), who was appointed as Additional Director be and is hereby appointed as Director of the Company.

“RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to above resolution.”

Any other matter with permission of the Chairman.

For SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Sd/-
(KAMAL BERIWAL)

Director
DIN: 00310692

Address: BJ-95, Shalimar Bagh (West)
Delhi- 110088

Date: 16th June, 2021

Place: New Delhi

NOTES:

A member entitled to attend and vote at the annual general meeting is entitled to appoint one or more proxies, to attend and vote on a poll instead of himself/herself and the proxy need not be a member of the company. A blank proxy form is enclosed herewith.

For convenience of the Members and for proper conduct of the Meeting, entry to the place of Meeting will be regulated by the attendance slip, which is annexed to the Notice. Members are requested to sign at the place provided on the attendance slip and hand it over at the entrance of the venue.

All documents referred to in the Notice and the Explanatory Statement are open to inspection by the members at the registered office of the Company on all working days.

In terms of Section 105(8) of the Companies Act, 2013, during the period beginning twenty four hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, a member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, provided that not less than three days of notice in writing is given to the Company.

The Register of Directors, Key Management Person (if any) and their Shareholding, maintained under Section 170 of the Companies Act, 2013, will be available for inspection by the members at the Annual General Meeting.

The Register of Contracts or Arrangements in which directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the Annual General Meeting.

Members desiring any information/clarification on the accounts are required to write to the Company at least seven days in advance so as to enable the management to keep information ready at the Annual General Meeting.

Members are requested to immediately intimate/notify any change in their correspondence address and/or bank mandate, quoting their folio no(s).

A route map and prominent land mark for easy location to the venue of the Meeting is attached to this Notice.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF COMPANIES ACT, 2013

ITEM No. 3

The Board of Directors had appointed Mr. NEERAJ KUMAR MISHRA (DIN: 08096930) as an Additional Director of the Company with effect from 30th March 2021. As per the provisions of Section 161(1) of the Act, Mr. NEERAJ KUMAR MISHRA shall hold office as an Additional Director only upto the date of this AGM of the Company, and is eligible for appointment as Director.

Mr. NEERAJ KUMAR MISHRA has given a declaration to the Board that he is not disqualified from being appointed as a Director in terms of Section 164(2) of the Act and has given his consent to act as a Director. In the opinion of the Board, he fulfills the conditions specified in the Act and the Rules framed thereunder for his appointment.

Taking into consideration the technical ability and background of Mr. NEERAJ KUMAR MISHRA, it would be appropriate and in the interest of the Company to appoint him as Director of the Company by passing an Ordinary Resolution to this effect.

A statement containing his profile is given as per Annexure-A.

None of the Directors except Mr. NEERAJ KUMAR MISHRA, is concerned or interested in the resolution.

For SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Sd/-

(KAMAL BERIWAL)
Director
DIN: 00310692
Address: BJ-95, Shalimar Bagh (West)
Delhi- 110088

Date: 16th June, 2021

Place: New Delhi

Annexure-A

Name of Directors	NEERAJ KUMAR MISHRA (DIN: 08096930)
Date of Birth	07/08/1992
Date of Appointment	30/03/2021
Relationship with Directors of the Company	N/A
Qualification	Professional
Experience	
Directorships of other Companies	SHASHI BERIWAL AND COMPANY PRIVATE LIMITED G G ENGINEERING LIMITED
Other Membership/Chairmanship of Committees of other Companies	--
Shareholding in the Company	--
Number of Board Meeting attended during 2020-21	--
Remuneration sought to be paid	As per discussion with Board
Remuneration last drawn	As per discussion with Board

BOARD'S REPORT

Dear Shareholders,
Shashi Beriwal and Company Private Limited

On behalf of the Board of Directors, it is our pleasure to present the Annual Report of your company together with the Audited Financial Statements of the Company for the year ended March 31, 2021.

FINANCIAL PERFORMANCE

The summarized results of your Company and its subsidiaries are given in the table below-
(Amount in INR)

Particulars
Financial Year ended

31/03/2021	31/03/2020	
Total Income	97,311,622	37,621,191
Total Expenses	107,303,178	44,505,914
Profit / (Loss) Before Tax	(9991556)	(6,884,723)
Current Tax	--	--
Deferred Tax Charge/ (Credit)	(107,722)	(676,923)
Excess/short provision	--	--
Net Profit/(Loss) After Tax	(9,883,834)	(6,207,800)

DIVIDEND

Your Directors have not recommended any dividend for the financial year ended on 31st March, 2021 to strengthen the financial position of the Company and to augment working capital of the company. The Company was not required to transfer any amount to Investor Education and Protection Fund as there was no amount that was due for transfer under Section 125(2) of the Companies Act, 2013.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Companies Act, 2013 with respect to Directors' Responsibility Statement, the Board of Directors of the Company hereby state and confirm that:

in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the Company for the year under review;

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

the directors have prepared the annual accounts on a going concern basis.

The directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DIRECTORS AND KEY MANAGERIAL PERSONNEL AND CHANGES AMONG THEM

Changes in directors are as stated below:-

Sr. No.	Name	Appointment/ resignation	Date
1.	Mr. NEERAJ KUMAR MISHRA	Appointment	30/03/2021

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company.

STATE OF AFFAIRS

There has been no change in the nature of business of the Company during the financial year ended 31st March, 2021. The total revenue for the year ending 31st March, 2021 was INR 97,311,622/- against revenue of INR 37,621,191/- for the year ending 31st March, 2020. The Net Loss After Tax for the year ending 31st March, 2021 is INR (9,883,834)/- against net loss of INR (6,207,800)/- for the year ending 31st March, 2020.

NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the financial year under review Company had conducted an Extra Ordinary General Meeting on 25th June 2020. During the financial year under review, meetings of Board of Directors of the Company were held as stated under:

20th April, 2020

22nd June, 2020

25th June 2020

08th July, 2020

04th September, 2020

09th December, 2020

30th March, 2021

The details of attendance of each Director at Board Meetings are as follows:

S. No.	Name of the Director	Board Meetings	
		No. of Meetings held	No. of Meetings attended
1.	Ms. Shashi Devi Beriwal	7	7
2.	Mr. Kamal Beriwal	7	7
3.	Ms. Rashi Gupta	7	7
4.	Mr. Neeraj Kumar Mishra	--	--

8. CHANGE IN NATURE OF BUSINESS

There were no significant changes in the nature of the business of the Company during the period under review.

AUDIT

M/s Sachin S. Jain & Associates, Chartered Accountants who are appointed as statutory auditors of the Company till the 29th Annual General Meeting to be held for the FY 2023-24 is hereby noted. Further, M/s Sachin S. Jain & Associates, Chartered Accountants have, under Section 139(1) of the Companies Act, 2013 and the Rules framed thereunder furnished a certificate of their eligibility and consent for appointment.

The report of the Statutory Auditors along with notes to Schedules is enclosed to this Report. The observations made in the Auditors' Report are self-explanatory and therefore do not call for any further comments. The Auditor's Report does not contain any qualification, reservation, adverse remark or disclaimer.

DETAILS OF FRAUDS REPORTED BY AUDITORS UNDER SECTION (12) OF 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT

No such frauds were reported by the Auditors under section (12) of 143 other than those which are reportable to the central government for the financial year ended 31st March 2021.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Particulars of Loans received or given, Guarantees given or received or investments made are recorded, accounted for and disclosed in the financial statements for the year ended on 31st March 2021.

RELATED PARTY TRANSACTIONS

During the year, the Company has not entered into any contract/arrangement/transaction of material nature with any of the related parties which are in conflict with the interest of the Company. Related party disclosures are given in the notes to the financial statement.

TRANSFER TO RESERVES

For the financial year ended 31st March 2021, the Company has not transferred any sum to any Reserve.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There were no material changes and commitments affecting the financial position of the Company between the end of financial year to which this financial statements relate and the date of this Report.

DEPOSIT FROM PUBLIC

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

The Board has adopted the procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's

policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting record, and the timely preparation of reliable financial disclosures.

MAINTENANCE OF COST RECORDS

The Directors state that maintenance of Cost Records as specified by the Central Government under Section 148(1) of the Companies Act, 2013 is not required by the Company and the accordingly such accounts and records are not required to be maintained.

PARTICULARS OF EMPLOYEES AND REMUNERATION

The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not applicable on the Company.

ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS, SWEAT EQUITY, ESOS ETC., IF ANY

The Company has not issued shares with differential voting rights nor granted stock options nor sweat equity during the period under review.

RISK MANAGEMENT POLICY

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

SUBSIDIARIES/ ASSOCIATES OR JOINT VENTURES

During the year Company has remains to be a Subsidiary Company of M/s G G Engineering Limited.

SIGNIFICANT ORDERS PASSED BY REGULATORS OR COURTS OR TRIBUNAL

There are no significant material orders passed by the Regulators / Courts /Tribunals which would impact the going concern status of the Company and its future operations.

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

Information pursuant to Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 in respect of conservation of energy, technology absorption and foreign exchange earnings and outgo

Conservation of Energy

The steps taken or impact on conservation of energy;

The operations of your Company are not energy intensive. However, adequate measures have been initiated to reduce energy consumption.

The steps taken by the company for utilising alternate sources of energy;

The operations of your Company are not energy intensive.

the capital investment on energy conservation equipments; -Nil

(B) Technology absorption-

(i) the efforts made towards technology absorption; - None

(ii) the benefits derived like product improvement, cost reduction, product development or import substitution; - Not Applicable

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

(a) the details of technology imported; - None

(b) the year of import; - Not Applicable

(c) whether the technology been fully absorbed; - Not Applicable

(d) if not fully absorbed, areas where absorption - Not applicable

has not taken place, and the reasons thereof; and

(iv) the expenditure incurred on Research and Development. - Nil

(C) Foreign exchange Earnings and Outgo

During the period under review there was no foreign exchange earnings or out flow.

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the requirement of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and rules made there under, your company has adopted a Sexual Harassment Policy for women to ensure healthy working environment without fear of prejudice, gender bias and sexual harassment.

The Board states that there were no cases or complaints filed to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

COMPLIANCES OF APPLICABLE SECRETARIAL STANDARDS

During the year under review, the Company has complied with the provisions of the applicable Secretarial Standards including the amended Secretarial standards applicable with effect from 01st October, 2017 issued by The Institute of Company Secretaries of India under the provisions of the Companies Act, 2013.

ACKNOWLEDGEMENT

We take the opportunity to express our deep sense of gratitude to Bankers and customers for their continued guidance and support. Your directors would like to record their sincere appreciation of their dedicated efforts put in by employees across all levels in the organization, which have enabled the company to start operations. And to you, our shareholders, we are deeply grateful for the confidence and faith that you have always placed on us.

For SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Sd/-

Sd/-

(KAMAL BERIWAL)

(SHASHI DEVI BERIWAL)

Director Director

DIN: 00310692

DIN: 00310392

Address: BJ-95, Shalimar Bagh (West)

Address: BJ-95, Shalimar Bagh (West)

Delhi- 110088

Delhi- 110088

Date: 16th June, 2021

Place: New Delhi

ATTENDANCE SLIP

TO BE HANDED OVER AT THE ENTRANCE OF THE MEETING VENUE.

LEDGER FOLIO No	
DP ID No.*	Not applicable
Client ID No.*	Not applicable

* Applicable to members holding shares in electronic form

Member/Proxy Holder Name	Father's / Husband's Name	Signature (s)

I hereby record my presence at the 26th Annual General Meeting of the Company being held on Monday, the 29th day of November, 2021 at Varun Apartment, Cooperative Society, Flat C -13 Plot No 12 Sector 9 Rohini Delhi - 110085 at 03:30 p.m.

Signature of the Member / Proxy

Name.: _____

(To be signed at the time of handing over this slip)

NOTE: SHARE HOLDERS/ PROXY HOLDERS DESIRING TO ATTEND THE MEETING SHOULD BRING HIS/HER COPY OF ANNUAL REPORT FOR REFERENCE AT THE MEETING

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN:
Name of the company:
Registered office:
Name of the member (s):
Registered address :
E-mail Id:

Folio No/ Client Id :

DP ID :

I/We, being the member (s) of shares of the above named company, hereby appoint

1. Name

Address

E-mail Id

Signature :..... , or failing him

2. Name

Address

E-mail Id

Signature :..... , or failing him

3. Name

Address

E-mail Id

Signature :.....

Affix Re. 1 Revenue Stamp

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 26th Annual General Meeting of the company, to be held on Monday, the 29th day of November, 2021 at 3:30 p.m. at the Registered office of the Company at the at Varun Apartment, Cooperative Society, Flat C -13 Plot No 12 Sector 9 Rohini Delhi - 110085 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.(s):

Ordinary Business

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended on 31st March, 2021, and the Reports of the Board of Directors' and the Auditor's thereon.

To take note of appointment of M/s Sachin S. Jain & Associates, Chartered Accountants, as the statutory auditors of the Company on such terms and conditions and at such remuneration as may be mutually agreed between the Board of Directors and the auditors uptill the annual general meeting held for the Financial Year ending on March 2024.

Special Business:

To regularize appointment of Mr. NEERAJ KUMAR MISHRA (DIN: 08096930) as Director and for this purpose to consider pass appropriate resolution.

Signed this..... day of..... 2021

Signature of Shareholder: _____

Signature of Proxy holder(s) : _____

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

Route Map:

Landmark: NEAR OVERSEAS APARTMENT

Textual information (2)

Description of state of companies affair

There has been no change in the nature of business of the Company during the financial year ended 31st March, 2021. The total revenue for the year ending 31st March, 2021 was INR 97,311,622/- against revenue of INR 37,621,191/- for the year ending 31st March, 2020. The Net Loss After Tax for the year ending 31st March, 2021 is INR (9,883,834)/- against net loss of INR (6,207,800)/- for the year ending 31st March, 2020.

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

Your Directors have not recommended any dividend for the financial year ended on 31st March, 2021 to strengthen the financial position of the Company and to augment working capital of the company. The Company was not required to transfer any amount to Investor Education and Protection Fund as there was no amount that was due for transfer under Section 125(2) of the Companies Act, 2013

Textual information (4)

Particulars of loans guarantee investment under section 186 [Text Block]

The Particulars of Loans received or given, Guarantees given or received or investments made are recorded, accounted for and disclosed in the financial statements for the year ended on 31 st March 2021.

Textual information (5)

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

The Particulars of Loans received or given, Guarantees given or received or investments made are recorded, accounted for and disclosed in the financial statements for the year ended on 31 st March 2021.

Textual information (6)

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

The Board of Directors facilitates the execution of Risk Management Practices in the Company, in the areas of risk identification, assessment, monitoring, mitigation and reporting. At present the Company has not identified any element of risk which may threaten the existence of the Company.

Textual information (7)

Disclosure of financial summary or highlights [Text Block]

The summarized results of your Company and its subsidiaries are given in the table below-
(Amount in INR)

Particulars	Financial Year ended	
	31/03/2021	31/03/2020
Total Income	97,311,622	37,621,191
Total Expenses	107,303,178	44,505,914
Profit / (Loss) Before Tax	(9991556)	(6,884,723)
Current Tax	--	--
Deferred Tax Charge/ (Credit)	(107,722)	(676,923)
Excess/short provision	--	--
Net Profit/(Loss) After Tax	(9,883,834)	(6,207,800)

Textual information (8)

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

Changes in directors are as stated below:-

Sr. No.	Name	Appointment/ resignation	Date
1.	Mr. NEERAJ KUMAR MISHRA	Appointment	30/03/2021

The provisions of Section 203 of the Companies Act, 2013 pertaining to appointment of Key Managerial Personnel are not applicable to the Company.

Textual information (9)

Details relating to deposits covered under chapter v of companies act [Text Block]

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

Textual information (10)

Details of deposits which are not in compliance with requirements of chapter v of act [Text Block]

The Company has not accepted any deposits from public and as such, no amount on account of principal or interest on deposits from public was outstanding as on the date of the balance sheet.

Textual information (11)

Details regarding adequacy of internal financial controls with reference to financial statements [Text Block]

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

[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
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	SHASHI DEVI BERIWAL	KAMAL BERIWAL
Designation of director	Director	Director
Director identification number of director	00310392	00310692
Date of signing of financial statements by director	16/06/2021	16/06/2021

[700400] Disclosures - Auditors report**Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
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	Favourable
Disclosure in auditors report relating to inventories	Favourable
Disclosure in auditors report relating to loans	Favourable
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Clause applicable not
Disclosure in auditors report relating to deposits accepted	Clause applicable not
Disclosure in auditors report relating to maintenance of cost records	Clause applicable not
Disclosure in auditors report relating to statutory dues [TextBlock]	Favourable
Disclosure in auditors report relating to default in repayment of financial dues	Clause applicable not
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Clause applicable not
Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Favourable
Disclosure in auditors report relating to managerial remuneration	Clause applicable not
Disclosure in auditors report relating to Nidhi Company	Clause applicable not
Disclosure in auditors report relating to transactions with related parties	Favourable
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Clause applicable not
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Clause applicable not
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Clause applicable not

Details regarding auditors [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	1
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SACHIN S. JAIN & ASSOCIATES
Name of auditor signing report	Sachin Jain
Firms registration number of audit firm	018543N
Membership number of auditor	098426
Address of auditors	801, PEARL BEST HEIGHTS-II,C-9, NETAJI SUBHASH PLACE, PITAM PURA,DELHI-110034
Permanent account number of auditor or auditor's firm	ABWFS2144Q
SRN of form ADT-1	R09978834
Date of signing audit report by auditors	16/06/2021
Date of signing of balance sheet by auditors	16/06/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in auditor's report explanatory [TextBlock]	Textual information (12) [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 (12)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITOR'S REPORT

To the Members of M/S SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of M/S SHASHI BERIWAL AND COMPANY PRIVATE LIMITED ("the Company") which comprises the Balance Sheet as at March 31, 2021, the Statement of Profit and Loss and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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, 2021 and profit 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibility for the Audit of the Financial Statements

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

As part of an audit in accordance with SA's, 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 financial controls 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 system in place and the operating effectiveness of such controls.

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

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding

independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure-A, statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

- a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- c. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d. On the basis of the written representations received from the directors as on 31st March, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2021 from being appointed as a director in terms of Section 164 (2) of the Act.
- e. 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".
- f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company's carrying amount and Amortised Cost of Financial Assets is Rs 1316.13 Lakhs and carrying amount and Amortised Cost of Financial Liabilities is Rs 892.43 Lakhs.
 - ii. The Company does not have any pending litigations which would impact its financial position.
 - iii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iv. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

For SACHIN S. JAIN & ASSOCIATES

Chartered Accountants

[Firm Registration No.018543N]

Sd/-

Sachin Jain

Partner

Membership No: 098426

Place: New Delhi

Date:16/06/2021

Annexure "A" to the Auditors' Report

The Annexure referred to in our report to the members of M/ SHASHI BERIWAL AND COMPANY PRIVATE LIMITED ("the Company") for the year ended March 31, 2021. We report that:

The Company is maintaining proper records showing full particulars, including quantitative detail and situation of fixed asset.

The fixed assets were physically verified during the year by the Management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

There are no immovable properties held in the name of the company.

2) a) As represented by management to us, the inventory including finished goods, raw material, semi-finished goods is physically verified during the year ended March 31, 2021 by the management.

b)The procedures of physical verification of inventories followed by the management is reasonable and adequate having regard to the size of the Company and nature of its business.

The Company is maintaining proper records of inventory. The material discrepancy, if any during the course of physical verification of inventories has been dealt in books of account.

3) The Company has not granted any loan, secured or unsecured to the parties covered in the register maintained under section 189 of the Act.

4) The Company has not given any loans, investments guarantees, and security as per the provision of section 185 and 186 of the Companies Act, 2013.

5) The Company has not accepted any deposits from the public.

6) The Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of the services rendered by the Company.

7)

a) According to the records of the Company is regular in depositing undisputed statutory dues such as Provident Fund, Employees' State Insurance, Income Tax, Sales tax, Wealth-tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.

b) According to the information and explanations given to us and the records of the company examined by us, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at 31st March 2021 for a period of more than six months from the date they became payable.

c) According to the information and explanations given to us, there are no dues of sales tax, income tax, custom duty, wealth tax, excise duty and other material statutory dues which have not been deposited on account of any dispute.

d) According to the records of the Company there are no amount required to be transferred to Investor Education and Protection Fund. As such the requirement of clause (vii) (c) of paragraph 3 of the said Order is not applicable.

8) Based on our audit procedures and according to the information and explanations given to us, the Company does not have any loans or borrowings from any financial institution, banks or government during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.

9) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable to the Company.

10) During the course of our examination of the books and records of the company, carried in accordance with the auditing standards generally accepted in India and according to the information and explanation given to us, we have neither come across any instance of material fraud by the Company nor on the Company by its officers or employees, has been noticed or reported during the year nor have we been informed of any such cases by the Management.

11) The Company is a Private Limited Company. Thus, the clause 3(ix) of the Order is not applicable to the Company.

12) Since the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

13) Based upon the audit procedures performed and according to the information and explanations given to us, All transactions with related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial statements etc. as required by the applicable accounting standards.

14) Based upon the audit procedures performed and the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review. Accordingly, the provisions of clause 3 (xiv) of the Order are not applicable to the Company.

15) According to the records of the Company examined by us and information and explanation given to us, the Company has not entered into any non-cash transactions with directors or persons connected with them. Accordingly, the provisions of clause 3 (xv) of the Order are not applicable to the Company.

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

For SACHIN S. JAIN & ASSOCIATES
Chartered Accountants
[Firm Registration No.018543N]

Sd/-
Sachin Jain
Partner
Membership No: 098426

Place: Delhi

Date: 16/06/2021

Annexure “B” to the Auditors’ Report

Report on the Internal Financial Controls 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 M/S SHASHI BERIWAL AND COMPANY PRIVATE LIMITED (‘the Company’) as of year ended March 31, 2021 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 Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance 168 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. Company’s internal financial control over financial reporting includes those policies and procedures that

pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

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

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.

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, 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, 2021, 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 SACHIN S. JAIN & ASSOCIATES

Chartered Accountants

[Firm Registration No.018543N]

Sd/-

Sachin Jain

Partner
Membership No: 098426

Place: Delhi
Date: 16/06/2021

[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
	01/04/2020 to 31/03/2021
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	ZSingh&Associates
Name of secretarial auditor signing report	Zorawar Singh
Membership number of secretarial auditor	37855
Certificate of practice number of secretarial auditor	15253
Address of secretarial auditors	105, Street No.4 Shankar Nagar, Delhi-110051
Permanent account number of secretarial auditor or secretarial auditors firm	DNKPS5200N
Date of signing secretarial audit report	28/06/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure in secretarial audit report explanatory [TextBlock]	Textual information (13) [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 (13)

Disclosure in secretarial audit report explanatory [Text Block]

UDIN- A037855C000526321

Form MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31 MARCH, 2021

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies

(Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Varun Apartments Cooperative Society

Flat C 13 Plot No 12 Sector 9

Rohini Delhi-110085

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SHASHI BERIWAL AND COMPANY PRIVATE LIMITED (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.

Based on my verification of the Company 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 authorized 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 31 st March, 2021 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 Company for the financial year ended on 31 st March, 2021 according to the provisions of:

The Companies Act, 2013 (the Act) and the rules made there under;

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

The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

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 Borrowings; [Not Applicable to the Company during the Audit Period].

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

The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; [Not Applicable to the Company during the Audit Period as the Company is a Private Company and has not issued any further Capital under these regulations.]

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; [Not Applicable to the Company during the Audit Period as the Company is a Private Company and has not issued any further Capital under these Regulations]

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; [Not Applicable to the Company during the Audit Period as the Company is a Private Company and has not issued Employee Stock Option / Employee Stock Purchase under these regulations]

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; [Not Applicable to the Company during the Audit Period as the Company is a Private Company and has not listed any Debt during the Audit Period.]

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding compliance of the Companies Act and dealing with client; [Not Applicable to the Company as the Company is a Private Company and is not registered with Registrar to an Issue and Share Transfer Agents]

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

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; [Not Applicable to the Company during the Audit Period as the Company is a Private Company and has not bought back any securities during the Audit Period.]

The Management of the Company has identified and confirmed us that there are few other applicable laws to the Company apart from Labour Laws, Employee Provident Fund, Employee State Insurance Act, Companies Act, etc.:

The Prevention of Food Adulteration Act, 1954

The Legal Metrology Act, 2009.

The Legal Metrology (Packed Commodities) Rules, 2011.

Food Safety and Standard Act, 2006 and Rules, 2011 with allied rules and regulations.

I have also examined compliance with the applicable clauses of the following:-

Secretarial Standards with regard to Meeting of Board of Directors (SS-1) and General Meeting (SS-2) issued by the Institute of Company Secretaries of India.

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

I further report that -

The Board of Directors of the Company is duly constituted with proper balance of Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance.

A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

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

I further report that based on review of compliance mechanism established by the Company and on the basis of Clarification and Documents provided by the Company Secretary and the Management of the Company, I am of the opinion that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable labour, environmental and industrial laws, rules, regulations and guidelines.

Sd/-

CS ZORAWAR SINGH

M. No-A37855

C.P. No - 15253

Place: Delhi

Date: 28 th June, 2021

To,

The Members,

SHASHI BERIWAL AND COMPANY PRIVATE LIMITED

Varun Apartments Cooperative Society

Flat C 13 Plot No 12 Sector 9

Rohini, Delhi-110085

Our Secretarial Audit Report For the Financial Year 31 st March, 2021 is to read along with is letter:-

Management Responsibility

It is the responsibility of the management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the system are adequate and operate effectively.

Auditor's Responsibility

My Responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.

Wherever required, we have obtained the management clarifications, representations about the compliance laws, rules and regulations and happening of events etc.

Disclaimer

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

Any liability whatsoever pertaining to any loss and/or damage suffered by the addressee of this report, any investor or any third party shall not be

the responsibility of the firm.

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

Sd/-

CS ZORAWAR SINGH

M. No- 37855

C.P. No - 15253

Place.: Delhi

Date: 28 th June, 20 21

[110000] Balance sheet

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020	31/03/2019
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	5,17,98,303	4,69,95,153	5,37,15,477
Other intangible assets	0	0	0
Non-current financial assets [Abstract]			
Non-current investments	35,96,880	35,96,880	35,96,880
Loans, non-current	2,19,02,908	2,14,29,917	1,09,61,753
Total non-current financial assets	2,54,99,788	2,50,26,797	1,45,58,633
Deferred tax assets (net)	12,76,231	11,68,509	4,91,586
Total non-current assets	7,85,74,322	7,31,90,459	6,87,65,696
Current assets [Abstract]			
Inventories	2,05,89,237	1,39,93,181	0
Current financial assets [Abstract]			
Current investments	0	0	0
Trade receivables, current	55,31,143	0	0
Cash and cash equivalents	7,98,197	4,11,979	9,38,583
Loans, current	23,08,324	79,48,110	82,45,150
Total current financial assets	86,37,664	83,60,089	91,83,733
Other current assets	2,38,12,219	2,38,48,835	0
Total current assets	5,30,39,120	4,62,02,105	91,83,733
Total assets	13,16,13,442	11,93,92,564	7,79,49,429
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	1,09,10,270	1,09,10,270	77,20,790
Other equity	3,14,59,813	4,13,43,647	4,65,40,862
Total equity attributable to owners of parent	4,23,70,083	5,22,53,917	5,42,61,652
Non controlling interest	0	0	0
Total equity	4,23,70,083	5,22,53,917	5,42,61,652
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	0
Total non-current financial liabilities	0	0	0
Provisions, non-current	0	0	0
Total non-current liabilities	0	0	0
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	6,32,00,514	4,29,03,678	2,10,67,413
Trade payables, current	2,05,47,751	1,42,82,593	26,09,205
Total current financial liabilities	8,37,48,265	5,71,86,271	2,36,76,618
Other current liabilities	54,95,094	99,52,376	11,159
Provisions, current	0	0	0
Total current liabilities	8,92,43,359	6,71,38,647	2,36,87,777
Total liabilities	8,92,43,359	6,71,38,647	2,36,87,777
Total equity and liabilities	13,16,13,442	11,93,92,564	7,79,49,429

[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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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] -9.06	[INR/shares] -5.69	[INR/shares] -9.06	[INR/shares] -5.69
Total basic earnings (loss) per share	[INR/shares] -9.06	[INR/shares] -5.69	[INR/shares] -9.06	[INR/shares] -5.69
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.06	[INR/shares] -5.69	[INR/shares] -9.06	[INR/shares] -5.69
Total diluted earnings (loss) per share	[INR/shares] -9.06	[INR/shares] -5.69	[INR/shares] -9.06	[INR/shares] -5.69

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	8,91,14,769	3,68,31,792
Other income	81,96,853	7,89,399
Total income	9,73,11,622	3,76,21,191
Expenses [Abstract]		
Cost of materials consumed	7,19,68,033	2,72,81,616
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-15,08,181	-13,13,718
Employee benefit expense	32,57,897	24,00,628
Finance costs	34,77,195	23,93,001
Depreciation, depletion and amortisation expense	90,75,058	64,37,409
Other expenses	2,10,33,176	73,06,977
Total expenses	10,73,03,178	4,45,05,913
Profit before exceptional items and tax	-99,91,556	-68,84,722
Total profit before tax	-99,91,556	-68,84,722
Tax expense [Abstract]		
Current tax	0	0
Deferred tax	-1,07,722	-6,76,923
Total tax expense	-1,07,722	-6,76,923
Total profit (loss) for period from continuing operations	-98,83,834	-62,07,799
Tax expense of discontinued operations	0	0
Total profit (loss) from discontinued operations after tax	0	0
Total profit (loss) for period	-98,83,834	-62,07,799
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will not be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [Abstract]		
Exchange differences on translation net of tax [Abstract]		
Total other comprehensive income, net of tax, exchange differences on translation	0	0
Debt instrument through other comprehensive income Net of tax [Abstract]		
Other comprehensive income, net of tax, Debt instrument through other comprehensive income	0	0
Cash flow hedges net of tax [Abstract]		
Total other comprehensive income, net of tax, cash flow hedges	0	0
Hedges of net investment in foreign operations net of tax [Abstract]		
Total other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0
Change in value of time value of options net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of time value of options	0	0
Change in value of forward elements of forward contracts net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0
Change in value of foreign currency basis spreads net of tax [Abstract]		
Total other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [Abstract]		

Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss		0	0
Financial assets measured at fair value through other comprehensive income net of tax [Abstract]			
Total other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income		0	0
Other comprehensive income that will be reclassified to profit or loss, net of tax, others		0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax		0	0
Total other comprehensive income		0	0
Total comprehensive income		-98,83,834	-62,07,799
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		-98,83,834	-62,07,799
Earnings per share explanatory [TextBlock]			
Earnings per share [Abstract]			
Basic earnings per share [Abstract]			
Basic earnings (loss) per share from continuing operations		[INR/shares] -9.06	[INR/shares] -5.69
Total basic earnings (loss) per share		[INR/shares] -9.06	[INR/shares] -5.69
Diluted earnings per share [Abstract]			
Diluted earnings (loss) per share from continuing operations		[INR/shares] -9.06	[INR/shares] -5.69
Total diluted earnings (loss) per share		[INR/shares] -9.06	[INR/shares] -5.69

[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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-98,83,834	-62,07,799		-98,83,834
Total comprehensive income	-98,83,834	-62,07,799		-98,83,834
Other changes in equity [Abstract]				
Other additions to reserves	0	2,71,10,579		0
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Other changes in equity, others	0	-2,60,99,995		0
Total other changes in equity	0	10,10,584		0
Total increase (decrease) in equity	-98,83,834	-51,97,215		-98,83,834
Other equity at end of period	3,14,59,813	4,13,43,647	4,65,40,862	3,14,59,813

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]		Share application money pending allotment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	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	-62,07,799		0	0
Total comprehensive income	-62,07,799			
Other changes in equity [Abstract]				
Other additions to reserves	2,71,10,579			
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Other changes in equity, others	-2,60,99,995		0	-2,60,99,995
Total other changes in equity	10,10,584		0	-2,60,99,995
Total increase (decrease) in equity	-51,97,215		0	-2,60,99,995
Other equity at end of period	4,13,43,647	4,65,40,862	0	0

Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Share application money pending allotment [Member]	Reserves [Member]			
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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			-98,83,834	-62,07,799	
Total comprehensive income			-98,83,834	-62,07,799	
Other changes in equity [Abstract]					
Other additions to reserves			0	2,71,10,579	
Deductions to reserves [Abstract]					
Total deductions to reserves			0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Total other changes in equity			0	2,71,10,579	
Total increase (decrease) in equity			-98,83,834	2,09,02,780	
Other equity at end of period	2,60,99,995	3,14,59,813	4,13,43,647	2,04,40,867	

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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		-98,83,834
Total comprehensive income				-98,83,834
Other changes in equity [Abstract]				
Other additions to reserves	0	2,71,10,579		
Deductions to reserves [Abstract]				
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Total other changes in equity	0	2,71,10,579		0
Total increase (decrease) in equity	0	2,71,10,579		-98,83,834
Other equity at end of period	4,76,44,794	4,76,44,794	2,05,34,215	-1,61,84,981

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]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	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	-62,07,799		-98,83,834	-62,07,799
Total comprehensive income	-62,07,799		-98,83,834	-62,07,799
Other changes in equity [Abstract]				
Deductions to reserves [Abstract]				
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Total other changes in equity	0		0	0
Total increase (decrease) in equity	-62,07,799		-98,83,834	-62,07,799
Other equity at end of period	-63,01,147	-93,348	-1,61,84,981	-63,01,147

Statement of changes in equity [Table]

..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]
	31/03/2019
Other equity [Abstract]	
Statement of changes in equity [Line items]	
Equity [Abstract]	
Other equity at end of period	-93,348

[320000] Cash flow statement, indirect

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
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	-99,91,556	-68,84,722	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	-65,96,056	-1,39,93,181	
Adjustments for decrease (increase) in other current assets	-3,27,732	-4,17,45,109	
Adjustments for other financial assets, current	0	77,25,149	
Adjustments for increase (decrease) in trade payables, current	62,65,157	1,16,73,388	
Adjustments for increase (decrease) in other current liabilities	-44,57,282	99,41,217	
Adjustments for depreciation and amortisation expense	90,75,058	64,37,409	
Adjustments for other financial liabilities, current	2,02,96,837	2,18,36,264	
Adjustments for interest income	3,600	4,920	
Other adjustments to reconcile profit (loss)	0	-1,80,855	
Total adjustments for reconcile profit (loss)	2,42,52,382	16,89,362	
Net cash flows from (used in) operations	1,42,60,826	-51,95,360	
Net cash flows from (used in) operating activities	1,42,60,826	-51,95,360	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	0	4,89,20,000	
Purchase of property, plant and equipment	1,38,78,208	4,84,56,230	
Interest received	3,600	4,920	
Net cash flows from (used in) investing activities	-1,38,74,608	4,68,690	
Cash flows from used in financing activities [Abstract]			
Proceeds from issuing shares	0	-2,60,99,995	
Other inflows (outflows) of cash	0	3,03,00,061	
Net cash flows from (used in) financing activities	0	42,00,066	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3,86,218	-5,26,604	
Net increase (decrease) in cash and cash equivalents	3,86,218	-5,26,604	
Cash and cash equivalents cash flow statement at end of period	7,98,197	4,11,979	9,38,583

[610100] Notes - List of accounting policies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of significant accounting policies [TextBlock]	Textual information (14) [See below]

Textual information (14)

Disclosure of significant accounting policies [Text Block]

SHASHI BERIWAL & CO. PVT LTD.

NOTES TO THE ACCOUNTS

Corporate Information

The Company was incorporated in 1995. The company is engaged in the business of Trading of Iron and Steel. The company's registered office is in New Delhi.

25) Significant Accounting Policies

a. Basis of Preparation

"These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, except for certain tangible assets which are being carried at revalued amounts. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7(1) of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of the Companies Act, 1956 [Companies (Accounting Standards) Rules, 2006, as amended] and other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

b. Functional and Presentation currency

These standalone Ind AS financial statements are presented in Indian Rupees (INR), which is the Company's functional currency

c. Basis of measurement

The standalone Ind AS financial statements have been prepared on a historical cost basis, except for the following that are measured at fair values at the end of each reporting period: - (i) certain financial assets and liabilities and contingent consideration that is measured at fair value

d. First-time adoption

In accordance with Ind AS 101 on First-time adoption of Indian Accounting Standards, the Company's first Ind AS financial statements include, the opening balance sheet as at 1 April, 2019; Balance sheet as at 31 March 2020 and 31 March 2021; two statements each of profit and loss, cash flow and changes in Equity for the year ended 31 March 2020 and 31 March 2021 together with related notes.

The same accounting policies have been used for all periods presented, except where the Company has made use of exceptions or exemptions allowed under Ind AS 101 in the presentation of the opening Ind AS balance sheet.

The balance sheets, statements of profit and loss, statements of cash flows and statements of changes in equity of the prior years presented have been recast in accordance with Ind AS.

e. Tangible Assets

Plant, Property and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any, except in case of land which is carried at revalued amount. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management. Subsequent costs related to an item of Property, Plant and Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

Items of Property, Plant and Equipment that have been retired from active use and are held for disposal are stated at the lower of their net carrying amount and net realisable value and are shown separately in the financial statements under the head 'Other current assets'. Any write-down in this regard is recognised immediately in the Statement of Profit and Loss.

Depreciation is provided on a pro-rata basis on the straight-line method over the estimated useful lives of the assets, based on technical evaluation done by management's expert, which are higher than those specified by Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. The depreciation charge for each period is recognised in the Statement of Profit and Loss, unless it is included in the carrying amount of any other asset. The useful life, residual value and the depreciation method are reviewed at least at each financial year end. If the expectations differ from previous estimates, the changes are accounted for prospectively as a change in accounting estimate.

Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Inventories

Traded Goods and finished goods: are valued at cost or net realizable value whichever is lower.

Revenue Recognition

Revenue is recognized as per the AS 9 i.e. when the Product or services are transferred to the buyer for a price all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Foreign Currency Translation

Transactions in foreign currency are accounted at the exchange rate prevailing on the transaction date.

Monetary items (such as cash, receivables, loans, payables, etc.) denominated in foreign currencies, outstanding at the year end, are translated at exchange rates (BC Selling rate for Payables and TT Buying rate for Receivables) prevailing at year end.

Non monetary items (such as Investments, Fixed Assets, etc.) denominated in foreign currencies are accounted at the exchange rate prevailing on the date of transaction (s).

Any gains or loss arising on account of exchange difference either on settlement or on translation is accounted for in the Profit & Loss account.

Employee Benefits

All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.

Contingent Liabilities

As certified by the management, there is no contingent liability of the company at the year ended on 31.03.2021.

227) . Related Party Disclosures

A. LIST OF RELATED PARTIES

Particulars	Name of Related Party
1) Key Management Personnel	a) Shashi Devi Beriwal
b) Rashi Gupta	
	c) Kamal Beriwal
2) Relatives or Enterprises of Key Management Personnel	a) Green Wood Estates Pvt. Ltd.
b) Dawn View Farms Pvt. Ltd.	
c) Kamal Ispat Pvt. Ltd.	
d) GG Engineering Ltd.	

B. DETAILS OF TRANSACTIONS WITH RELATED PARTIES

Particulars	Key Management Personnel	Relative or Enterprises of Key Management Personnel	Individual or Enterprise exercising significant Influence over the enterprise	Grand Total for the year ended March 31, 2021	Grand Total for the year ended March 31, 2020
Purchase of Goods					
Sales of Goods	-	-	-	-	-
Rendering of Services	-	-	-	-	-
Receiving of Services	-	-	-	-	-

Managerial Remuneration	-	-	-	-	2,50,000
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28) Taxation Accounting

Current Corporate Tax provision of Rs. Nil/- (excluding DTA) is provided on the results for the year after considering applicable tax rates and laws.

Deferred Tax is provided on timing difference between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods. Deferred tax assets and liabilities are measured using the enacted / substantively enacted tax rates and laws for continuing operations.

Particulars	Opening balance A)	Current year (B)	Written off (C)	Balance (A)+(B)-(C)	Result DTA / DTL
As on 31.03.21	11,68,509	1,07,722	Nil	12,76,231	DTA

29) Auditors' Remuneration

Statutory Audit Fees: Rs 12,000 (Previous Year: Rs.12,000)

30) Expenditure in Foreign Currency under the following heads are classified as follows:

Imports of Goods on C.I.F Basis: -Nil

Import of Machinery: - Nil

31) Previous year's figures have been regrouped, rearranged and readjusted wherever necessary to make it comparable with the Current Year's figures.

32) All Figures shown in Balance Sheet, Profit & Loss Account and Notes forming part of Balance Sheet and Profit & Loss Account are in Rupees unless indicated otherwise.

For SHASHI BERIWAL & CO. PVT LTD.
Chartered Accountants

For Sachin S Jain & Associates

Sd/-	Sd/-	Sd/-
Shashi Devi Beriwal	Kamal Beriwal	Sachin Jain
Director	Director	Partner
Din: 00310392	Din: 00310692	M. No. - 098426
FRN – 018543N		
Place: New Delhi		
Date: 16/06/2021		

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of corporate information notes and other explanatory information [TextBlock]		
Statement of Ind AS compliance [TextBlock]	Textual information (15) [See below]	Textual information (16) [See below]
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (17) [See below]	

Textual information (15)**Statement of Ind AS compliance [Text Block]**

The financial statements are prepared on accrual basis of accounting under historical cost convention in accordance with generally accepted accounting principles in India and relevant provisions of the Companies Act, 2013 including accounting standards notified there under from time to time.

Textual information (16)**Statement of Ind AS compliance [Text Block]**

The financial statements are prepared on accrual basis of accounting under historical cost convention in accordance with generally accepted accounting principles in India and relevant provisions of the Companies Act, 2013 including accounting standards notified there under from time to time.

Textual information (17)

Disclosure of significant accounting policies [Text Block]

SHASHI BERIWAL & CO. PVT LTD.

NOTES TO THE ACCOUNTS

Corporate Information

The Company was incorporated in 1995. The company is engaged in the business of Trading of Iron and Steel. The company's registered office is in New Delhi.

25) Significant Accounting Policies

a. Basis of Preparation

"These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention on accrual basis, except for certain tangible assets which are being carried at revalued amounts. Pursuant to section 133 of the Companies Act, 2013 read with Rule 7(1) of the Companies (Accounts) Rules, 2014, till the standards of accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 shall continue to apply. Consequently, these financial statements have been prepared to comply in all material aspects with the accounting standards notified under Section 211(3C) of the Companies Act, 1956 [Companies (Accounting Standards) Rules, 2006, as amended] and other relevant provisions of the Companies Act, 2013.

All assets and liabilities have been classified as current or non-current as per the Company's operating cycle and other criteria set out in the Schedule III (Division I) to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current – non-current classification of assets and liabilities.

b. Functional and Presentation currency

These standalone Ind AS financial statements are presented in Indian Rupees (INR), which is the Company's functional currency

c. Basis of measurement

The standalone Ind AS financial statements have been prepared on a historical cost basis, except for the following that are measured at fair values at the end of each reporting period: - (i) certain financial assets and liabilities and contingent consideration that is measured at fair value

d. First-time adoption

In accordance with Ind AS 101 on First-time adoption of Indian Accounting Standards, the Company's first Ind AS financial statements include, the opening balance sheet as at 1 April, 2019; Balance sheet as at 31 March 2020 and 31 March 2021; two statements each of profit and loss, cash flow and changes in Equity for the year ended 31 March 2020 and 31 March 2021 together with related notes.

The same accounting policies have been used for all periods presented, except where the Company has made use of exceptions or exemptions allowed under Ind AS 101 in the presentation of the opening Ind AS balance sheet.

The balance sheets, statements of profit and loss, statements of cash flows and statements of changes in equity of the prior years presented have been recast in accordance with Ind AS.

e. Tangible Assets

Plant, Property and Equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any, except in case of land which is carried at revalued amount. Cost comprises of the purchase price including import duties and non-refundable taxes, and directly attributable expenses incurred to bring the asset to the location and condition necessary for it to be capable of being operated in the manner intended by management. Subsequent costs related to an item of Property, Plant and Equipment are recognised in the carrying amount of the item if the recognition criteria are met.

Items of Property, Plant and Equipment that have been retired from active use and are held for disposal are stated at the lower of their net carrying amount and net realisable value and are shown separately in the financial statements under the head 'Other current assets'. Any write-down in this regard is recognised immediately in the Statement of Profit and Loss.

Depreciation is provided on a pro-rata basis on the straight-line method over the estimated useful lives of the assets, based on technical evaluation done by management's expert, which are higher than those specified by Schedule II to the Companies Act, 2013, in order to reflect the actual usage of the assets. The depreciation charge for each period is recognised in the Statement of Profit and Loss, unless it is included in the carrying amount of any other asset. The useful life, residual value and the depreciation method are reviewed at least at each financial year end. If the expectations differ from previous estimates, the changes are accounted for prospectively as a change in accounting estimate.

Taxes on Income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

Inventories

Traded Goods and finished goods: are valued at cost or net realizable value whichever is lower.

Revenue Recognition

Revenue is recognized as per the AS 9 i.e. when the Product or services are transferred to the buyer for a price all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

Foreign Currency Translation

Transactions in foreign currency are accounted at the exchange rate prevailing on the transaction date.

Monetary items (such as cash, receivables, loans, payables, etc.) denominated in foreign currencies, outstanding at the year end, are translated at exchange rates (BC Selling rate for Payables and TT Buying rate for Receivables) prevailing at year end.

Non monetary items (such as Investments, Fixed Assets, etc.) denominated in foreign currencies are accounted at the exchange rate prevailing on the date of transaction (s).

Any gains or loss arising on account of exchange difference either on settlement or on translation is accounted for in the Profit & Loss account.

Employee Benefits

All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.

Contingent Liabilities

As certified by the management, there is no contingent liability of the company at the year ended on 31.03.2021.

227) . Related Party Disclosures

A. LIST OF RELATED PARTIES

Particulars	Name of Related Party
1) Key Management Personnel	a) Shashi Devi Beriwal
b) Rashi Gupta	
	c) Kamal Beriwal
2) Relatives or Enterprises of Key Management Personnel	a) Green Wood Estates Pvt. Ltd.
b) Dawn View Farms Pvt. Ltd.	
c) Kamal Ispat Pvt. Ltd.	
d) GG Engineering Ltd.	

B. DETAILS OF TRANSACTIONS WITH RELATED PARTIES

Particulars	Key Management Personnel	Relative or Enterprises of Key Management Personnel	Individual or Enterprise exercising significant Influence over the enterprise	Grand Total for the year ended March 31, 2021	Grand Total for the year ended March 31, 2020
Purchase of Goods					
Sales of Goods	-	-	-	-	-
Rendering of Services	-	-	-	-	-
Receiving of Services	-	-	-	-	-

Managerial Remuneration	-	-	-	-	2,50,000
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28) Taxation Accounting

Current Corporate Tax provision of Rs. Nil/- (excluding DTA) is provided on the results for the year after considering applicable tax rates and laws.

Deferred Tax is provided on timing difference between tax and accounting treatments that originate in one period and are expected to be reversed or settled in subsequent periods. Deferred tax assets and liabilities are measured using the enacted / substantively enacted tax rates and laws for continuing operations.

Particulars	Opening balance A)	Current year (B)	Written off (C)	Balance (A)+(B)-(C)	Result DTA / DTL
As on 31.03.21	11,68,509	1,07,722	Nil	12,76,231	DTA

29) Auditors' Remuneration

Statutory Audit Fees: Rs 12,000 (Previous Year: Rs.12,000)

30) Expenditure in Foreign Currency under the following heads are classified as follows:

Imports of Goods on C.I.F Basis: -Nil

Import of Machinery: - Nil

31) Previous year's figures have been regrouped, rearranged and readjusted wherever necessary to make it comparable with the Current Year's figures.

32) All Figures shown in Balance Sheet, Profit & Loss Account and Notes forming part of Balance Sheet and Profit & Loss Account are in Rupees unless indicated otherwise.

For SHASHI BERIWAL & CO. PVT LTD.
Chartered Accountants

For Sachin S Jain & Associates

Sd/- Sd/- Sd/-
Shashi Devi Beriwal Kamal Beriwal Sachin Jain
Director Director Partner
Din: 00310392 Din: 00310692 M. No. - 098426
FRN – 018543N
Place: New Delhi
Date: 16/06/2021

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	Property, plant and equipment [Member]		Land [Member]	
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			SLM	SLM
Useful lives or depreciation rates, property, plant and equipment			According to II Schedule of CA 2013	According to II Schedule of CA 2013
Whether property, plant and equipment are stated at revalued amount			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]		Office building [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			SLM	SLM
Useful lives or depreciation rates, property, plant and equipment			According to II Schedule of CA 2013	According to II Schedule of CA 2013
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]	Plant and equipment [Member]		Other plant and equipment [Member]	
	Owned assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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			SLM	SLM
Useful lives or depreciation rates, property, plant and equipment			According to II Schedule of CA 2013	According to II Schedule of CA 2013
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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,38,78,208	4,84,56,230		1,38,78,208
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-90,75,058	-64,37,409		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-90,75,058	-64,37,409		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4,87,39,145		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	4,87,39,145		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	48,03,150	-67,20,324		1,38,78,208
Property, plant and equipment at end of period	5,17,98,303	4,69,95,153	5,37,15,477	6,99,87,318

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations, property, plant and equipment	4,84,56,230			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			90,75,058	64,37,409
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			90,75,058	64,37,409
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,89,20,000		0	1,80,855
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	4,89,20,000		0	1,80,855

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-4,63,770		90,75,058	62,56,554
Property, plant and equipment at end of period	5,61,09,110	5,65,72,880	1,81,89,015	91,13,957

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]	Property, plant and equipment [Member]	Land [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	0	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	28,57,403	24,07,678	24,07,678	24,07,678

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 assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				0
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	24,07,678	24,07,678	24,07,678	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]		Buildings [Member]	
	Owned assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-19,518	-20,157
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-19,518	-20,157
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment			0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment			0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-19,518	-20,157
Property, plant and equipment at end of period	0	0	4,74,633	4,94,151

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]	Buildings [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]	
	31/03/2019		01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	5,14,308	24,40,395	24,40,395	24,40,395

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]	Buildings [Member]			Office building [Member]
	Owned 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]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	19,518	20,157		-19,518
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	19,518	20,157		-19,518
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment				0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment				0
Total disposals and retirements, property, plant and equipment	0	0		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	19,518	20,157		-19,518
Property, plant and equipment at end of period	19,65,762	19,46,244	19,26,087	4,74,633

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]	Office building [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]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-20,157			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-20,157			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-20,157		0	0
Property, plant and equipment at end of period	4,94,151	5,14,308	24,40,395	24,40,395

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]	Office building [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]	
	31/03/2019		01/04/2020 to 31/03/2021	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		19,518	20,157	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		19,518	20,157	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		19,518	20,157	
Property, plant and equipment at end of period	24,40,395	19,65,762	19,46,244	19,26,087

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]	Plant and equipment [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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,38,78,208	4,84,56,230		1,38,78,208
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-90,55,540	-64,17,252		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-90,55,540	-64,17,252		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4,87,39,145		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	4,87,39,145		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	48,22,668	-67,00,167		1,38,78,208
Property, plant and equipment at end of period	4,89,15,992	4,40,93,324	5,07,93,491	6,51,39,245

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	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]				
Additions other than through business combinations, property, plant and equipment	4,84,56,230			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			90,55,540	64,17,252
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			90,55,540	64,17,252
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0			
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	4,89,20,000		0	1,80,855
Retirements, property, plant and equipment	0			
Total disposals and retirements, property, plant and equipment	4,89,20,000		0	1,80,855

Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	-4,63,770		90,55,540	62,36,397
Property, plant and equipment at end of period	5,12,61,037	5,17,24,807	1,62,23,253	71,67,713

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]	Plant and equipment [Member]	Other plant and equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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]				
Additions other than through business combinations, property, plant and equipment		1,38,78,208	4,84,56,230	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-90,55,540	-64,17,252	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-90,55,540	-64,17,252	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	4,87,39,145	

Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	4,87,39,145	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		48,22,668	-67,00,167	
Property, plant and equipment at end of period	9,31,316	4,89,15,992	4,40,93,324	5,07,93,491

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] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			Accumulated depreciation and impairment [Member]
	Gross carrying amount [Member]			
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	1,38,78,208	4,84,56,230		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				90,55,540
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				90,55,540
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	4,89,20,000		0
Retirements, property, plant and equipment	0	0		
Total disposals and retirements, property, plant and equipment	0	4,89,20,000		0

Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	1,38,78,208	-4,63,770		90,55,540
Property, plant and equipment at end of period	6,51,39,245	5,12,61,037	5,17,24,807	1,62,23,253

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]	Other plant and equipment [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	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	64,17,252	
Depreciation recognised as part of cost of other assets	0	
Total Depreciation property plant and equipment	64,17,252	
Impairment loss recognised in profit or loss, property, plant and equipment	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]		
Increase (decrease) through other changes, property, plant and equipment	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	
Disposals and retirements, property, plant and equipment [Abstract]		
Disposals, property, plant and equipment	1,80,855	
Total disposals and retirements, property, plant and equipment	1,80,855	
Decrease through classified as held for sale, property, plant and equipment	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	
Total increase (decrease) in property, plant and equipment	62,36,397	
Property, plant and equipment at end of period	71,67,713	9,31,316

[612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of investment property [TextBlock]		
Total direct operating expense from investment property	0	0
Rental income from investment property, net of direct operating expense	0	0
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[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]		
	31/03/2021	31/03/2020	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]			
Other intangible assets at end of period	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA

[611100] Notes - Financial instruments**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]		Trade receivables [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,58,21,437	83,60,089	55,31,143	0
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class				

Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class [Member]		Other financial assets at amortised cost class 1 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]		Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,02,90,294	83,60,089	79,81,970	4,11,979
Financial assets, at fair value	0	0	0	0
Description of other financial assets at amortised cost class			(ii) Cash and Cash Equivalents	(ii) Cash and Cash Equivalents

Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at amortised cost class 2 [Member]	
Categories of financial assets [Axis]	Financial assets at amortised cost, category [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	23,08,324	79,48,110
Financial assets, at fair value	0	0
Description of other financial assets at amortised cost class	Loans	Loans

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 at amortised cost, category [Member]	
	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]		
Disclosure of financial liabilities [Line items]		
Financial liabilities	8,37,48,264	5,71,86,271
Financial liabilities, at fair value	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Income, expense, gains or losses of financial instruments [Abstract]		
Gains (losses) on financial instruments [Abstract]		
Total gains (losses) on financial assets at fair value through profit or loss	0	0
Total gains (losses) on financial liabilities at fair value through profit or loss	0	0
Gain (loss) arising from derecognition of financial assets measured at amortised cost [Abstract]		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	0	0
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		

[611300] Notes - Regulatory deferral accounts

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of regulatory deferral accounts [TextBlock]		
Total regulatory deferral account debit balances	0	0
Total regulatory deferral account credit balances	0	0
Total net movement in regulatory deferral account balances related to profit or loss	0	0
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	0	0
Total other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	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	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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 other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments	Investment in other Indian companies equity instruments
Class of non-current investments	Other investments	Other investments	Other investments	Other investments
Nature of non-current investments	Unquoted	Unquoted	Quoted	Quoted
Non-current investments	35,90,000	35,90,000	6,880	6,880
Name of body corporate in whom investment has been made	Dawn View farms Pvt Ltd and Kamal Ispat Pvt Ltd	Dawn View farms Pvt Ltd and Kamal Ispat Pvt Ltd	Reliance Pvt. Ltd.	Reliance Pvt. Ltd.
Number of shares of non-current investment made in body corporate	[shares] 16,400	[shares] 16,400	[shares] 25	[shares] 25

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on non-current investments explanatory [TextBlock]		
Aggregate amount of quoted non-current investments	35,90,000	35,90,000
Market value of quoted non-current investments	0	0
Aggregate amount of unquoted non-current investments	6,880	6,880
Aggregate provision for diminution in value of non-current investments	0	0

[400500] Notes - Current investments

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of notes on current investments explanatory [TextBlock]		
Aggregate amount of quoted current investments	0	0
Market value of quoted current investments	0	0
Aggregate amount of unquoted current investments	0	0
Aggregate provision for diminution in value of current investments	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	1,42,60,826	-51,95,360
Net cash flows from (used in) operating activities	1,42,60,826	-51,95,360
Net cash flows from (used in) investing activities, continuing operations	-1,38,74,608	4,68,690
Net cash flows from (used in) investing activities	-1,38,74,608	4,68,690
Net cash flows from (used in) financing activities, continuing operations	0	42,00,066
Net cash flows from (used in) financing activities	0	42,00,066

[400100] Notes - Equity share capital**Disclosure of shareholding more than five per cent in company [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder			G . . . G ENGINEERING LTD	G . . . G ENGINEERING LTD
Permanent account number of shareholder			AACCG9819N	AACCG9819N
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 5,60,527	[shares] 5,60,527
Percentage of shareholding in company			51.38%	51.38%

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]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity Shares	Equity Shares	Equity Shares	Equity Shares
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 Shares	Equity Shares	Equity Shares	Equity Shares
Name of shareholder	JANARDHAN BERIWAL (HUF)	JANARDHAN BERIWAL (HUF)	Kamal Beriwal	Kamal Beriwal
Permanent account number of shareholder	AABHJ7964H	AABHJ7964H	AEIPB0197H	AEIPB0197H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 1,52,800	[shares] 1,52,800	[shares] 1,34,250	[shares] 1,34,250
Percentage of shareholding in company	14.01%	14.01%	12.30%	12.30%

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]	
	Shareholder 4 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity Shares	Equity Shares
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 Shares	Equity Shares
Name of shareholder	SHASHI DEVI BERIWAL	SHASHI DEVI BERIWAL
Permanent account number of shareholder	AINPG2966J	AINPG2966J
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,99,200	[shares] 1,99,200
Percentage of shareholding in company	18.26%	18.26%

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]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity Shares
Number of shares authorised	[shares] 15,00,000	[shares] 15,00,000		[shares] 15,00,000
Value of shares authorised	1,50,00,000	1,50,00,000		1,50,00,000
Number of shares issued	[shares] 10,91,027	[shares] 10,91,027		[shares] 10,91,027
Value of shares issued	1,09,10,270	1,09,10,270		1,09,10,270
Number of shares subscribed and fully paid	[shares] 10,91,027	[shares] 10,91,027		[shares] 10,91,027
Value of shares subscribed and fully paid	1,09,10,270	1,09,10,270		1,09,10,270
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] 10,91,027	[shares] 10,91,027		[shares] 10,91,027
Total value of shares subscribed	1,09,10,270	1,09,10,270		1,09,10,270
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 10,91,027	[shares] 10,91,027		[shares] 10,91,027
Value of shares called	1,09,10,270	1,09,10,270		1,09,10,270
Value of shares paid-up	1,09,10,270	1,09,10,270		1,09,10,270
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] 3,18,948		[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] 3,18,948		[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] 3,18,948		[shares] 0
Number of shares outstanding at end of period	[shares] 10,91,027	[shares] 10,91,027	[shares] 7,72,079	[shares] 10,91,027
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	31,89,480		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	31,89,480		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	31,89,480		0
Equity share capital at end of period	1,09,10,270	1,09,10,270	77,20,790	1,09,10,270
Rights preferences and restrictions attaching to class of share capital				0
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 5,60,527	[shares] 5,60,527		[shares] 5,60,527
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,60,527	[shares] 5,60,527		[shares] 5,60,527
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment				0

Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]				0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Terms and conditions of shares pending allotment				0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment				0
Over due period for which application money is pending prior to allotment of shares				0
Reason for over due period for which application money is pending prior to allotment of shares				0
Type of share				Equity Shares

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]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity Shares	
Number of shares authorised	[shares] 15,00,000	
Value of shares authorised	1,50,00,000	
Number of shares issued	[shares] 10,91,027	
Value of shares issued	1,09,10,270	
Number of shares subscribed and fully paid	[shares] 10,91,027	
Value of shares subscribed and fully paid	1,09,10,270	
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] 10,91,027	
Total value of shares subscribed	1,09,10,270	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 10,91,027	
Value of shares called	1,09,10,270	
Value of shares paid-up	1,09,10,270	
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] 3,18,948	
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] 3,18,948	
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] 3,18,948	
Number of shares outstanding at end of period	[shares] 10,91,027	[shares] 7,72,079
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	31,89,480	
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	31,89,480	
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	31,89,480	
Equity share capital at end of period	1,09,10,270	77,20,790
Rights preferences and restrictions attaching to class of share capital	0	
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 5,60,527	
Shares in company held by ultimate holding company	[shares] 0	
Shares in company held by subsidiaries of its holding company	[shares] 0	
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	
Shares in company held by associates of its holding company	[shares] 0	
Shares in company held by associates of its ultimate holding company	[shares] 0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 5,60,527	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Terms of securities convertible into equity shares issued along with earliest date of conversion in descending order starting from farthest such date explanatory [TextBlock]	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Terms and conditions of shares pending allotment	0	
Number of shares proposed to be issued	[shares] 0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	0	
Over due period for which application money is pending prior to allotment of shares	0	
Reason for over due period for which application money is pending prior to allotment of shares	0	
Type of share	Equity Shares	

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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
Number of persons on private placement of equity share	0	0
Number of shareholders of company	0	0
Number of allottees in case of preferential allotment	0	0
Percentage of capital reduction to capital prior to reduction	0.00%	0.00%
Whether money raised from public offering during year	No	No
Amount raised from public offering during year	0	0
Amount utilised towards specified purposes for public offering	0	0
Amount remaining unutilised received in respect of public offering	0	0

[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 borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,62,17,014	2,88,90,178	2,69,83,500	1,40,13,500
Nature of security [Abstract]				
Nature of security				

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]			
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,62,17,014	2,88,90,178	2,69,83,500	1,40,13,500
Nature of security [Abstract]				
Nature of security				

Classification of borrowings [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from banks [Member]		Rupee term loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]		Secured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	3,62,17,014	2,88,90,178	3,62,17,014	2,88,90,178
Nature of security [Abstract]				
Nature of security			As per attached Notes to accounts	As per attached Notes to accounts

Classification of borrowings [Table]

..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Term loans from others [Member]		Rupee term loans from others [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Unsecured borrowings [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	2,69,83,500	1,40,13,500	2,69,83,500	1,40,13,500

[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 difference, unused tax losses and unused tax credits [Member]			Temporary differences [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
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	-12,76,231	-11,68,509	-4,91,586	-12,76,231
Deferred tax liabilities	0	0		0
Net deferred tax liability (assets)	12,76,231	11,68,509	4,91,586	12,76,231
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	1,07,722	6,76,923		1,07,722
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	1,07,722	6,76,923		1,07,722
Total increase (decrease) in deferred tax liability (assets)	1,07,722	6,76,923		1,07,722
Deferred tax liability (assets) at end of period	12,76,231	11,68,509	4,91,586	12,76,231
Description of other temporary differences				

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]	Temporary differences [Member]		Other temporary differences [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	-11,68,509	-4,91,586	-12,76,231	-11,68,509
Deferred tax liabilities	0		0	0
Net deferred tax liability (assets)	11,68,509	4,91,586	12,76,231	11,68,509
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	6,76,923		1,07,722	6,76,923
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	6,76,923		1,07,722	6,76,923
Total increase (decrease) in deferred tax liability (assets)	6,76,923		1,07,722	6,76,923
Deferred tax liability (assets) at end of period	11,68,509	4,91,586	12,76,231	11,68,509
Description of other temporary differences				

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

..(3)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member] 31/03/2019	Other temporary differences 1 [Member]		
		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax assets	-4,91,586	-12,76,231	-11,68,509	-4,91,586
Deferred tax liabilities		0	0	
Net deferred tax liability (assets)	4,91,586	12,76,231	11,68,509	4,91,586
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		1,07,722	6,76,923	
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		1,07,722	6,76,923	
Total increase (decrease) in deferred tax liability (assets)		1,07,722	6,76,923	
Deferred tax liability (assets) at end of period	4,91,586	12,76,231	11,68,509	4,91,586
Description of other temporary differences		DEPRECIATION	DEPRECIATION	

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	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]			
Total current tax expense (income) and adjustments for current tax of prior periods	0	0	
Total tax expense (income)	0	0	
Current and deferred tax relating to items charged or credited directly to equity [Abstract]			
Total aggregate current and deferred tax relating to items credited (charged) directly to equity	0	0	
Income tax relating to components of other comprehensive income [Abstract]			
Total aggregated income tax relating to components of other comprehensive income	0	0	
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0	
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]			
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]			
Deferred tax assets and liabilities [Abstract]			
Deferred tax assets	-12,76,231	-11,68,509	-4,91,586
Deferred tax liabilities	0	0	
Net deferred tax liability (assets)	12,76,231	11,68,509	4,91,586
Deferred tax expense (income) [Abstract]			
Deferred tax expense (income) recognised in profit or loss	1,07,722	6,76,923	
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	1,07,722	6,76,923	
Total increase (decrease) in deferred tax liability (assets)	1,07,722	6,76,923	
Deferred tax liability (assets) at end of period	12,76,231	11,68,509	4,91,586
Description of other temporary differences			
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]			
Total tax expense (income)	0	0	
Reconciliation of average effective tax rate and applicable tax rate [Abstract]			
Total average effective tax rate	0.00%	0.00%	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No
Assets arising from exploration for and evaluation of mineral resources	0	0
Liabilities arising from exploration for and evaluation of mineral resources	0	0
Income arising from exploration for and evaluation of mineral resources	0	0
Expense arising from exploration for and evaluation of mineral resources	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	0	0
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of accounting for government grants and disclosure of government assistance [TextBlock]		
Whether company has received any government grant or government assistance	No	No
Capital subsidies or grants received from government authorities	0	0
Revenue subsidies or grants received from government authorities	0	0

[401100] Notes - Subclassification and notes on liabilities and assets**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of other current liabilities notes [Abstract]				
Other current liabilities [Abstract]				
Other current liabilities, others	33,00,000	88,09,230	1,21,941	99,337
Other current liabilities, others [Abstract]				
Other current liabilities, others [Line items]				
Description of other current liabilities, others	Advance received from customers	Advance received from customers	Statutory Payable	Due Statutory Due Payable
Other current liabilities, others	33,00,000	88,09,230	1,21,941	99,337

Other current liabilities, others [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	3	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	20,73,153	10,43,809
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Provision for expenses	Provision for expenses
Other current liabilities, others	20,73,153	10,43,809

Details of loans [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
	Security deposits [Member]		Other loans [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]				
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	6,87,870	6,87,870	2,12,15,038	2,07,42,047
Allowance for bad and doubtful loans	0	0	0	0
Total loans	6,87,870	6,87,870	2,12,15,038	2,07,42,047
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]				Current [Member]	
	Deposits with statutory authorities [Member]		Loans given suppliers [Member]		Loans given suppliers [Member]	
	Unsecured considered good [Member]		Unsecured considered good [Member]		Unsecured considered good [Member]	
Classification of loans [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Classification of assets based on security [Axis]						
Subclassification and notes on liabilities and assets [Abstract]						
Loans notes [Abstract]						
Disclosure of loans [Abstract]						
Details of loans [Line items]						
Loans , gross	2,12,15,038	2,07,42,047	23,08,324	79,48,110		
Allowance for bad and doubtful loans	0	0	0	0		
Total loans	2,12,15,038	2,07,42,047	23,08,324	79,48,110		
Details of loans due by directors, other officers or others [Abstract]						
Loans due by directors	0	0	0	0		
Loans due by other officers	0	0	0	0		
Details of loans due by firms or companies in which any director is partner or director [Abstract]						
Total loans due by firms or companies in which any director is partner or director	0	0	0	0		

Classification of inventories [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]			Raw materials [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,05,89,237	1,39,93,181	0	1,77,67,338
Mode of valuation				Valued at cost or net realizable value whichever is lower.

Classification of inventories [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Raw materials [Member]	Work-in-progress [Member]		Finished goods [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	1,26,79,463	20,922	1,18,962	28,00,977
Mode of valuation	Valued at cost or net realizable value whichever is lower.	Valued at cost or net realizable value whichever is lower.	Valued at cost or net realizable value whichever is lower.	Valued at cost or net realizable value whichever is lower.

Classification of inventories [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Finished goods [Member]
	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]	
Inventories notes [Abstract]	
Classification of inventories [Abstract]	
Classification of inventories [Line items]	
Inventories	11,94,756
Mode of valuation	Valued at cost or net realizable value whichever is lower.

Other current assets others [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	1		2	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	2,37,97,500	2,37,97,500	14,719	51,335
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Subsidy Receivable	Subsidy Receivable	Prepaid Insurance	Prepaid Insurance
Other current assets, others	2,37,97,500	2,37,97,500	14,719	51,335

Subclassification of trade receivables [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]		Current [Member]	
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2021	31/03/2020	31/03/2021	31/03/2020
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	55,31,143	0	55,31,143	0
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	55,31,143	0	55,31,143	0
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Total trade receivables due by firms or companies in which any director is partner or director			0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]			
Total dividend receivable	0	0	
Advances, non-current	0	0	
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	0	0	
Other balances with banks	1,35,029	75,561	5,40,849
Total balance with banks	1,35,029	75,561	5,40,849
Cash on hand	6,63,168	3,36,418	3,97,734
Total cash and cash equivalents	7,98,197	4,11,979	9,38,583
Total cash and bank balances	7,98,197	4,11,979	9,38,583
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 assets	2,38,12,219	2,38,48,835	0
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 advance	0	0	
Total deposits refundable current	0	0	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	0	0	
Total proposed equity dividend	0	0	
Total proposed preference dividend	0	0	
Total proposed dividend	0	0	
Total other current liabilities	54,95,094	99,52,376	11,159

[401200] Notes - Additional disclosures on balance sheet

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of additional balance sheet notes explanatory [TextBlock]			
Additional balance sheet notes [Abstract]			
Contingent liabilities and commitments [Abstract]			
Classification of contingent liabilities [Abstract]			
Total contingent liabilities	0	0	
Classification of commitments [Abstract]			
Total commitments	0	0	
Total contingent liabilities and commitments	0	0	
Details regarding dividends [Abstract]			
Amount of dividends proposed to be distributed to equity shareholders	0	0	
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Percentage of proposed dividend	0.00%	0.00%	
Details of share capital held by foreign companies [Abstract]			
Percentage of share capital held by foreign company	0.00%	0.00%	
Value of share capital held by foreign company	0	0	
Percentage of paid-up capital held by foreign holding company and or with its subsidiaries	0.00%	0.00%	
Value of paid-up capital held by foreign holding company and or with its subsidiaries	0	0	
Details of shareholding pattern of promoters and public [Abstract]			
Total number of shareholders promoters and public	0	0	
Details of deposits [Abstract]			
Deposits accepted or renewed during period	0	0	
Deposits matured and claimed but not paid during period	0	0	
Deposits matured and claimed but not paid	0	0	
Deposits matured but not claimed	0	0	
Interest on deposits accrued and due but not paid	0	0	
Disclosure of equity share warrants [Abstract]			
Changes in equity share warrants during period [Abstract]			
Additions to equity share warrants during period	0	0	
Deductions in equity share warrants during period	0	0	
Total changes in equity share warrants during period	0	0	
Equity share warrants at end of period	0	0	0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	0	0	
Equity share warrants for others	0	0	
Total equity share warrants	0	0	0
Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	0	0	
Number of person share application money received during year	0	0	
Number of person share application money paid as at end of year	0	0	
Number of person share application money received as at end of year	0	0	
Share application money received and due for refund	0	0	
Details regarding cost records and cost audit[Abstract]			
Details regarding cost records [Abstract]			
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No	
Net worth of company	4,23,70,083	5,22,53,917	

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	0	0	
Number of warrants converted into preference shares during period	0	0	
Number of warrants converted into debentures during period	0	0	
Number of warrants issued during period (in foreign currency)	0	0	
Number of warrants issued during period (INR)	0	0	

[611800] Notes - Revenue

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of revenue [TextBlock]	Textual information (18) [See below]

Textual information (18)

Disclosure of revenue [Text Block]

Revenue is recognized as per the AS 9 i.e. when the Product or services are transferred to the buyer for a price all significant risks and rewards of ownership have been transferred to the buyer and the seller retains no effective control of the goods transferred to a degree usually associated with ownership and no significant uncertainty exists regarding the amount of the consideration that will be derived from the sale of the goods.

Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax and value added tax.

[612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No
Revenue from construction contracts	0	0
Costs incurred and recognised profits (less recognised losses)	0	0
Advances received for contracts in progress	0	0
Retention for contracts in progress	0	0
Gross amount due from customers for contract work as Assets	0	0
Gross amount due to customers for contract work as liability	0	0
Progress billings	0	0

[612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of employee benefits [TextBlock]	/> All short-term employee benefits are recognized at their undiscounted amount in the accounting period in which they are incurred.	
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

[612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No
Borrowing costs [Abstract]		
Borrowing costs capitalised	0	0
Total borrowing costs incurred	0	0
Interest costs [Abstract]		
Interest costs capitalised	0	0
Interest expense	0	0
Total interest costs incurred	0	0
Capitalisation rate of borrowing costs eligible for capitalisation	0.00%	0.00%

[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	4
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
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	SHASHI DEVI BERIWAL	KAMAL BERIWAL	RASHI GUPTA	NEERAJ KUMAR MISHRA
Director identification number of key managerial personnel or director	00310392	00310692	06997278	08096930
Date of birth of key managerial personnel or director	10/08/1950	31/12/1981	29/01/1981	07/08/1992
Designation of key managerial personnel or director	Director	Director	Director	Additional Director
Qualification of key managerial personnel or director	Graduate and above	Graduate and above	Graduate and above	Graduate and above
Shares held by key managerial personnel or director	[shares] 1,99,200	[shares] 1,34,250	[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	2,50,000			
Gross salary to key managerial personnel or director	2,50,000	0	0	0
Total key managerial personnel or director remuneration	2,50,000	0	0	0

[612200] Notes - Leases

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Disclosure of finance lease and operating lease by lessee [TextBlock]		
Total contingent rents recognised as expense	0	0
Total lease and sublease payments recognised as expense	0	0
Disclosure of finance lease and operating lease by lessor [TextBlock]		
Total contingent rents recognised as income	0	0
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No
Disclosure of amounts arising from insurance contracts [TextBlock]		
Deferred acquisition costs arising from insurance contracts	0	0
Total liabilities under insurance contracts and reinsurance contracts issued	0	0
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	0	0
Liabilities under insurance contracts and reinsurance contracts issued at end of period	0	0
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	0	0
Deferred acquisition costs arising from insurance contracts at end of period	0	0
Total increase (decrease) in reinsurance assets	0	0
Reinsurance assets at end of period	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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	8,91,14,769	3,68,31,792
Revenue from sale of services	0	0
Total revenue from operations other than finance company	8,91,14,769	3,68,31,792
Disclosure of revenue from operations for finance company [Abstract]		
Total revenue from operations finance company	0	0
Total revenue from operations	8,91,14,769	3,68,31,792
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Total interest income on current investments	0	0
Interest income on non-current investments [Abstract]		
Total interest income on non-current investments	0	0
Total interest income	0	0
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, non-current	6,00,000	6,00,000
Total rental income on investment property	6,00,000	6,00,000
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Miscellaneous other non-operating income	75,96,853	1,89,399
Total other non-operating income	75,96,853	1,89,399
Total other income	81,96,853	7,89,399
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense non-current loans [Abstract]		
Total interest expense non-current loans	0	0
Interest expense current loans [Abstract]		
Total interest expense current loans	0	0
Interest expense other borrowings	27,168	29,858
Interest expense borrowings	34,31,068	23,63,143
Other interest charges	18,959	0
Total interest expense	34,77,195	23,93,001
Total finance costs	34,77,195	23,93,001
Employee benefit expense [Abstract]		
Salaries and wages	31,70,612	23,27,099
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Total remuneration to manager	0	0
Total managerial remuneration	0	0
Contribution to provident and other funds [Abstract]		

Contribution to provident and other funds for others	37,910	54,334
Total contribution to provident and other funds	37,910	54,334
Employee share based payment [Abstract]		
Total employee share based payment	0	0
Staff welfare expense	49,375	19,195
Total employee benefit expense	32,57,897	24,00,628
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	90,75,058	64,37,409
Total depreciation, depletion and amortisation expense	90,75,058	64,37,409
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	1,32,91,667	17,02,135
Rent	38,65,032	32,60,485
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	95,491	24,271
Rates and taxes excluding taxes on income [Abstract]		
Other cess taxes	92,803	1,54,499
Total rates and taxes excluding taxes on income	92,803	1,54,499
Telephone postage	21,270	3,000
Printing stationery	19,753	11,377
Travelling conveyance	69,319	1,24,975
Directors sitting fees	0	0
Advertising promotional expenses	33,710	20,682
Cost repairs maintenance other assets	11,72,280	10,81,510
Cost transportation [Abstract]		
Cost freight	3,78,840	1,73,263
Total cost transportation	3,78,840	1,73,263
Impairment loss on financial assets [Abstract]		
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Contract cost [Abstract]		
Overhead costs apportioned contracts [Abstract]		
Total overhead costs apportioned contracts	0	0
Total contract cost	0	0
Payments to auditor [Abstract]		
Payment for audit services	12,000	12,000
Total payments to auditor	12,000	12,000
Payments to cost auditor [Abstract]		
Total payments to cost auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	19,81,011	7,38,780
Total other expenses	2,10,33,176	73,06,977
Current tax [Abstract]		
Total current tax	0	0

[613200] Notes - Cash flow statement

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	7,98,197	4,11,979	9,38,583
Cash and cash equivalents	7,98,197	4,11,979	9,38,583
Total income taxes paid (refund)	0	0	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Net write-downs (reversals of write-downs) of inventories	0	0
Net write-downs (reversals of write-downs) of property, plant and equipment	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Net gains (losses) on disposals of non-current assets	0	0
Net gains (losses) on disposals of property, plant and equipment	0	0
Net gains (losses) on disposals of investment properties	0	0
Net gains (losses) on disposals of investments	0	0
Net gains (losses) on litigation settlements	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	0	0
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	0	0
Total aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	0	0
Total aggregated income tax relating to components of other comprehensive income	0	0
Changes in inventories of finished goods	-16,06,221	-11,94,756
Changes in inventories of work-in-progress	98,040	-1,18,962
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-15,08,181	-13,13,718
Total exceptional items	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	8,91,14,769	3,68,31,792
Total domestic turnover goods, gross	8,91,14,769	3,68,31,792
Total export turnover goods, gross	0	0
Total revenue from sale of products	8,91,14,769	3,68,31,792
Total revenue from sale of services	0	0
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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]	Parent [Member]		Key management personnel of entity or parent [Member]	
	2		1	
Related party [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of transactions between related parties [Abstract]				
Disclosure of transactions between related parties [Line items]				
Name of related party	G G ENGINEERING Limited	G G ENGINEERING Limited	SHASHI DEVI BERIWAL	SHASHI DEVI BERIWAL
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party			AEOPB0172J	AEOPB0172J
CIN of related party	L28900MH2006PLC159174	L28900MH2006PLC159174		
Description of nature of transactions with related party	No Transaction	No Transaction	No Transaction	No Transaction
Description of nature of related party relationship	Holding company	Holding company		
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	0	0	0
Other related party transactions income			0	2,50,000
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	Yes
Disclosure of transactions between related parties [TextBlock]		
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No
Prescribed CSR expenditure	0
Amount CSR to be spent for financial year	0
Amount spent in local area	0
Total amount spent on construction/acquisition of any asset	0
Total amount spent on purposes other than construction/acquisition of any asset	0

[610500] Notes - Events after reporting period

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
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

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No
Disclosure of number and weighted average exercise prices of share options [TextBlock]		
Number of share options outstanding in share based payment arrangement [Abstract]		
Total changes of number of share options outstanding in share based payment arrangement	0	0
Number of share options outstanding in share-based payment arrangement at end of period	0	0
Weighted average exercise price of share options outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of share options outstanding in share-based payment arrangement	0	0
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	0	0
Disclosure of number and weighted average exercise prices of other equity instruments [TextBlock]		
Number of other equity instruments outstanding in share based payment arrangement [Abstract]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Total changes of number of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share based payment arrangement [Abstract]		
Total changes of weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	0	0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	0	0
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [TextBlock]		
Number of other equity instruments granted in share-based payment arrangement	0	0
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [Abstract]		
Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets	0	0

[613000] Notes - Earnings per share

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -9.06	[INR/shares] -5.69
Total basic earnings (loss) per share	[INR/shares] -9.06	[INR/shares] -5.69
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -9.06	[INR/shares] -5.69
Total diluted earnings (loss) per share	[INR/shares] -9.06	[INR/shares] -5.69
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
Adjusted weighted average shares	[shares] 0	[shares] 0

[610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	Yes	Yes
Disclosure of reconciliation of equity from previous GAAP to Ind AS [TextBlock]		
Equity as per Indian GAAP	0	0
Equity as per Ind AS	0	0
Disclosure of reconciliation of comprehensive income from previous GAAP to Ind AS [TextBlock]		
Comprehensive income as per Indian GAAP	0	0
Comprehensive income as per Ind AS	0	0
Disclosure of reconciliation of profit (loss) for the period from previous GAAP to Ind AS [TextBlock]		
Profit (loss) for the period as per Indian GAAP	0	0
Profit (loss) for the period as per Ind AS	0	0