APL METALS 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
Name of company	APL METALS LIMITED	
Corporate identity number	L24224WB1948PLC017455	
Permanent account number of entity	AACCA4246P	
Address of registered office of company	18/1A HINDUSTAN ROAD KOLKATA West Bengal INDIA 700029	
Type of industry	Commercial and Industrial	
Date of board meeting when final accounts were approved	29/06/2021	
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	
Date from which register of members remained closed	23/09/2021	
Date till which register of members remained closed	29/09/2021	
Name of registrar and transfer agent	NICHE TECHNOLOGIES PRIVATE LIMITED	
Address and contact details of registrar and transfer agent	3A, AUCKLAND PLACE 7TH FLOOR, KOLKATA 700017	
Whether company is maintaining books of account and other relevant books and papers in electronic form	No	
Whether books of account and other books and papers are maintained on cloud	No	

Details of stock exchange(s) where the company is listed [Table] **..(1)**

Unless otherwise specified, all monetary values are in INR

Stock exchange [Axis]	_StockExchange_1
	01/04/2020 to 31/03/2021
Disclosure of general information about company [Abstract]	
Disclosure of company information [Abstract]	
Whether company is listed company	
Details of stock exchange(s) where the company is listed [Abstract]	
Details of stock exchange(s) where the company is listed [LineItems]	
Name of stock exchange where the company is listed	THE CALCUTTA STOCK EXCHANGE ASSOCIATION LIMITED
Date of listing on exchange	06/07/1989

Disclosure of principal product or services [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Types of principal product or services [Axis]	_PrincipalProductOrPrincipalService_2
	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	9988
Description of product or service category	REFINED LEADS/ LEAD ALLOYS & LEAD OXIDES
Turnover of product or service category	645,16,05,056
Highest turnover contributing product or service (ITC 8 digit) code	99887520
Description of product or service	REFINED LEAD
Turnover of highest contributing product or service	645,16,05,056

[700600] Disclosures - Directors report

Details of shareholding of promoters [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_57		_Promoter_58	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Indian Lead Products Ltd.		K.L. Commercial Pvt. Ltd.	
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%

Details of shareholding of promoters [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_59		_Promoter_60	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	MAC Services Pvt. Ltd.		Pigments & Chemicals Inds Pvt Ltd	
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%

Details of shareholding of promoters [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_61		_Promoter_62	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Abhinav Sahaya		Amita Sahaya	
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%

Details of shareholding of promoters [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_63		_Promoter_64	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Divya Sahaya		Gajraj Hospital Trustee Srinandan Sahaya	
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%

Details of shareholding of promoters [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_65		_Promoter_66	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Gurugranth Sahib Varanashi		Kumud Nandan Sahaya	
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%

Details of shareholding of promoters [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_67		_Promoter_68	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Pammi Sahaya		Rajiv Nandan Sahaya	
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%

Details of shareholding of promoters [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_69		_Promoter_70	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Rajiv Nandan Sahaya (HUF)		Ramjanki Sebait Krishna Nandan Sahaya	
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%

Details of shareholding of promoters [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_71		_Promoter_72	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Ravi Nandan Sahaya		Saloni Sahaya	
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%

Details of shareholding of promoters [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_73		_Promoter_74	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Sanjiv Nandan Sahaya		Sanjiv Nandan Sahaya(HUF)	
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%

Details of shareholding of promoters [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_75		_Promoter_76	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Percentage of change in shares held during year	0.00%		0.00%	
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder’s name	Shiv Parvatijee Sebait R.N. Sahaya		Shivjee Sebait Keshri Nandan Sahaya	
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%

Details of change in promoters’ shareholding [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_57		_Promoter_58	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Details of change in promoters’ shareholding [Abstract]				
Details of change in promoters’ shareholding [LineItems]				
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%
Total number of shares held at end of period	[shares] 15	[shares] 15	[shares] 4,94,750	[shares] 4,94,750
Percentage of total shares held at end of period	0.00%	0.00%	4.612%	4.612%

Details of change in promoters' shareholding [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_59		_Promoter_60	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%
Total number of shares held at end of period	[shares] 95,600	[shares] 95,600	[shares] 4,575	[shares] 4,575
Percentage of total shares held at end of period	0.891%	0.891%	0.043%	0.043%

Details of change in promoters' shareholding [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_61		_Promoter_62	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%
Total number of shares held at end of period	[shares] 84,763	[shares] 84,763	[shares] 11,793	[shares] 11,793
Percentage of total shares held at end of period	0.79%	0.79%	0.11%	0.11%

Details of change in promoters' shareholding [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_63		_Promoter_64	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%
Total number of shares held at end of period	[shares] 12,777	[shares] 12,777	[shares] 8,000	[shares] 8,000
Percentage of total shares held at end of period	0.119%	0.119%	0.075%	0.075%

Details of change in promoters' shareholding [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_65		_Promoter_66	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%
Total number of shares held at end of period	[shares] 8,736	[shares] 8,736	[shares] 2,970	[shares] 2,970
Percentage of total shares held at end of period	0.081%	0.081%	0.028%	0.028%

Details of change in promoters' shareholding [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_67		_Promoter_68	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%
Total number of shares held at end of period	[shares] 24,02,350	[shares] 24,02,350	[shares] 12,741	[shares] 12,741
Percentage of total shares held at end of period	22.397%	22.397%	0.119%	0.119%

Details of change in promoters' shareholding [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_69		_Promoter_70	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%
Total number of shares held at end of period	[shares] 1,32,419	[shares] 1,32,419	[shares] 8,765	[shares] 8,765
Percentage of total shares held at end of period	1.235%	1.235%	0.082%	0.082%

Details of change in promoters' shareholding [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_71		_Promoter_72	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 18,76,641	[shares] 18,76,641
Percentage of total shares held at end of period	0.10%	0.10%	17.496%	17.496%

Details of change in promoters' shareholding [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_73		_Promoter_74	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%
Total number of shares held at end of period	[shares] 21,63,657	[shares] 21,63,657	[shares] 3,97,006	[shares] 3,97,006
Percentage of total shares held at end of period	20.171%	20.171%	3.701%	3.701%

Details of change in promoters' shareholding [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	_Promoter_75		_Promoter_76	
Change in shareholding [Axis]	Shareholding [Member]		Shareholding [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%
Total number of shares held at end of period	[shares] 26,175	[shares] 26,175	[shares] 27,175	[shares] 27,175
Percentage of total shares held at end of period	0.244%	0.244%	0.253%	0.253%

Details of shareholding pattern of top 10 shareholders [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Name of top 10 shareholder [Axis]	Name of top 10 shareholder [Member]	
Change in shareholding [Axis]	Shareholding [Member]	
	31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Details of shareholding pattern of top 10 shareholders [LineItems]		
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_77		_DirectorsAndKeyManagerialPersonnel_78	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 21,63,657	[shares] 21,63,657
Percentage of total shares held at end of period	2.61%	2.61%	20.1713%	20.1713%
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 21,63,657	[shares] 21,63,657
Percentage of total shares held at end of period	2.61%	2.61%	20.1713%	20.1713%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 21,63,657	[shares] 21,63,657
Percentage of total shares held at end of period	2.61%	2.61%	20.1713%	20.1713%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 21,63,657	[shares] 21,63,657
Percentage of total shares held at end of period	2.61%	2.61%	20.1713%	20.1713%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Ravi Nandan Sahaya		Sanjiv Nandan Sahaya	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 10,771	[shares] 10,771	[shares] 21,63,657	[shares] 21,63,657
Percentage of total shares held at end of period	2.61%	2.61%	20.1713%	20.1713%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_79		_DirectorsAndKeyManagerialPersonnel_80	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 1,601	[shares] 1,601	[shares] 1,100	[shares] 1,100
Percentage of total shares held at end of period	0.0149%	0.0149%	0.0103%	0.0103%
Total number of shares held at end of period	[shares] 1,601	[shares] 1,601	[shares] 1,100	[shares] 1,100
Percentage of total shares held at end of period	0.0149%	0.0149%	0.0103%	0.0103%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,601	[shares] 1,601	[shares] 1,100	[shares] 1,100
Percentage of total shares held at end of period	0.0149%	0.0149%	0.0103%	0.0103%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,601	[shares] 1,601	[shares] 1,100	[shares] 1,100
Percentage of total shares held at end of period	0.0149%	0.0149%	0.0103%	0.0103%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Om Prakash Saxena		Sanjay Sarda	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,601	[shares] 1,601	[shares] 1,100	[shares] 1,100
Percentage of total shares held at end of period	0.0149%	0.0149%	0.0103%	0.0103%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_81		_DirectorsAndKeyManagerialPersonnel_82	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 500	[shares] 500	[shares] 500	[shares] 500
Percentage of total shares held at end of period	0.00466%	0.00466%	0.00466%	0.00466%
Total number of shares held at end of period	[shares] 500	[shares] 500	[shares] 500	[shares] 500
Percentage of total shares held at end of period	0.00466%	0.00466%	0.00466%	0.00466%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 500	[shares] 500	[shares] 500	[shares] 500
Percentage of total shares held at end of period	0.00466%	0.00466%	0.00466%	0.00466%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 500	[shares] 500	[shares] 500	[shares] 500
Percentage of total shares held at end of period	0.00466%	0.00466%	0.00466%	0.00466%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Rajendra Sahay		Bijan Ray	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 500	[shares] 500	[shares] 500	[shares] 500
Percentage of total shares held at end of period	0.00466%	0.00466%	0.00466%	0.00466%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_83		_DirectorsAndKeyManagerialPersonnel_84	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Rajnish Gambhir		Prakash Kumar Damani	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_85		_DirectorsAndKeyManagerialPersonnel_86	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.0009%	0.0009%	0.00%	0.00%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.0009%	0.0009%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.0009%	0.0009%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.0009%	0.0009%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Ram Narayan Prajapati		Rahul Damani	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.0009%	0.0009%	0.00%	0.00%

Details of shareholding pattern of directors and key managerial personnel [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Directors and key managerial personnel [Axis]	_DirectorsAndKeyManagerialPersonnel_87		_DirectorsAndKeyManagerialPersonnel_88	
Change in shareholding [Axis]	Shareholding at beginning of year [Member]		Shareholding at beginning of year [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%
Details of shareholding pattern of directors and key managerial personnel [Abstract]				
Details of shareholding pattern of directors and key managerial personnel [LineItems]				
Name of directors and key managerial personnel	Kumud Kumar Dubey		Roli Verma	
Increase decrease in shareholding during year	[shares] 0		[shares] 0	
Percentage increase decrease in shareholding during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 0	[shares] 0	[shares] 0	[shares] 0
Percentage of total shares held at end of period	0.00%	0.00%	0.00%	0.00%

Details of directors signing board report [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	_DirectorsSigningBoardReport_89	_DirectorsSigningBoardReport_90
	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	PRAKASH	SANJIV
Middle name of director	KUMAR	NANDAN
Last name of director	DAMANI	SAHAYA
Designation of director	DIRECTOR	MANAGING DIRECTOR
Director identification number of director	01166790	00019420
Date of signing board report	03/08/2021	03/08/2021

Details of shareholding pattern [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Shareholders [Member]		Promoters [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 91,67,674	[shares] 91,64,427	[shares] 74,13,970	[shares] 74,13,970
Number of physical shares held end of period	[shares] 15,58,713	[shares] 15,61,960	[shares] 3,69,992	[shares] 3,69,992
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 77,83,962	[shares] 77,83,962
Percentage of total shares held at end of period	100.00%	100.00%	72.57%	72.57%
Percentage of change in shares held during year	-0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 77,83,962	[shares] 77,83,962
Percentage of total shares held at end of period	100.00%	100.00%	72.57%	72.57%
Percentage of change in shares held during year	-0.00%		0.00%	
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 77,83,962	[shares] 77,83,962
Percentage of total shares held at end of period	100.00%	100.00%	72.57%	72.57%
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 77,83,962	[shares] 77,83,962
Percentage of total shares held at end of period	100.00%	100.00%	72.57%	72.57%
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 77,83,962	[shares] 77,83,962
Percentage of total shares held at end of period	100.00%	100.00%	72.57%	72.57%

Details of shareholding pattern [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Indian [Member]		Individual/HUF [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 74,13,970	[shares] 74,13,970	[shares] 69,16,937	[shares] 69,16,937
Number of physical shares held end of period	[shares] 3,69,992	[shares] 3,69,992	[shares] 2,69,802	[shares] 2,69,802
Total number of shares held at end of period	[shares] 77,83,962	[shares] 77,83,962	[shares] 71,86,739	[shares] 71,86,739
Percentage of total shares held at end of period	72.57%	72.57%	67.00%	67.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 77,83,962	[shares] 77,83,962	[shares] 71,86,739	[shares] 71,86,739
Percentage of total shares held at end of period	72.57%	72.57%	67.00%	67.00%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 77,83,962	[shares] 77,83,962	[shares] 71,86,739	[shares] 71,86,739
Percentage of total shares held at end of period	72.57%	72.57%	67.00%	67.00%
Total number of shares held at end of period	[shares] 77,83,962	[shares] 77,83,962	[shares] 71,86,739	[shares] 71,86,739
Percentage of total shares held at end of period	72.57%	72.57%	67.00%	67.00%
Total number of shares held at end of period	[shares] 77,83,962	[shares] 77,83,962	[shares] 71,86,739	[shares] 71,86,739
Percentage of total shares held at end of period	72.57%	72.57%	67.00%	67.00%

Details of shareholding pattern [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Corporate bodies [Member]		Other [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 4,94,750	[shares] 4,94,750	[shares] 2,283	[shares] 2,283
Number of physical shares held end of period	[shares] 1,00,190	[shares] 1,00,190	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 5,94,940	[shares] 5,94,940	[shares] 2,283	[shares] 2,283
Percentage of total shares held at end of period	5.55%	5.55%	0.02%	0.02%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,94,940	[shares] 5,94,940	[shares] 2,283	[shares] 2,283
Percentage of total shares held at end of period	5.55%	5.55%	0.02%	0.02%
Percentage of change in shares held during year	0.00%		0.00%	
Total number of shares held at end of period	[shares] 5,94,940	[shares] 5,94,940	[shares] 2,283	[shares] 2,283
Percentage of total shares held at end of period	5.55%	5.55%	0.02%	0.02%
Total number of shares held at end of period	[shares] 5,94,940	[shares] 5,94,940	[shares] 2,283	[shares] 2,283
Percentage of total shares held at end of period	5.55%	5.55%	0.02%	0.02%
Total number of shares held at end of period	[shares] 5,94,940	[shares] 5,94,940	[shares] 2,283	[shares] 2,283
Percentage of total shares held at end of period	5.55%	5.55%	0.02%	0.02%

Details of shareholding pattern [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Public shareholding [Member]		Institutions [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 17,53,704	[shares] 17,50,457	[shares] 100	[shares] 100
Number of physical shares held end of period	[shares] 11,88,721	[shares] 11,91,968	[shares] 0	[shares] 0
Total number of shares held at end of period	[shares] 29,42,425	[shares] 29,42,425	[shares] 100	[shares] 100
Percentage of total shares held at end of period	27.43%	27.43%	0.00%	0.00%
Percentage of change in shares held during year	-0.00%		0.00%	
Total number of shares held at end of period	[shares] 29,42,425	[shares] 29,42,425	[shares] 100	[shares] 100
Percentage of total shares held at end of period	27.43%	27.43%	0.00%	0.00%
Percentage of change in shares held during year	-0.00%		0.00%	
Total number of shares held at end of period	[shares] 29,42,425	[shares] 29,42,425	[shares] 100	[shares] 100
Percentage of total shares held at end of period	27.43%	27.43%	0.00%	0.00%
Total number of shares held at end of period	[shares] 29,42,425	[shares] 29,42,425	[shares] 100	[shares] 100
Percentage of total shares held at end of period	27.43%	27.43%	0.00%	0.00%
Total number of shares held at end of period	[shares] 29,42,425	[shares] 29,42,425	[shares] 100	[shares] 100
Percentage of total shares held at end of period	27.43%	27.43%	0.00%	0.00%

Details of shareholding pattern [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Public shareholding banks/financial institutions [Member]		Non institutions [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 100	[shares] 100	[shares] 17,53,604	[shares] 17,50,357
Number of physical shares held end of period	[shares] 0	[shares] 0	[shares] 11,88,721	[shares] 11,91,968
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 29,42,325	[shares] 29,42,325
Percentage of total shares held at end of period	0.00%	0.00%	27.43%	27.43%
Percentage of change in shares held during year	0.00%		-0.00%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 29,42,325	[shares] 29,42,325
Percentage of total shares held at end of period	0.00%	0.00%	27.43%	27.43%
Percentage of change in shares held during year	0.00%		-0.00%	
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 29,42,325	[shares] 29,42,325
Percentage of total shares held at end of period	0.00%	0.00%	27.43%	27.43%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 29,42,325	[shares] 29,42,325
Percentage of total shares held at end of period	0.00%	0.00%	27.43%	27.43%
Total number of shares held at end of period	[shares] 100	[shares] 100	[shares] 29,42,325	[shares] 29,42,325
Percentage of total shares held at end of period	0.00%	0.00%	27.43%	27.43%

Details of shareholding pattern [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Non institutions corporate bodies [Member]		Indian corporate bodies [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 18,313	[shares] 16,584	[shares] 18,313	[shares] 16,584
Number of physical shares held end of period	[shares] 96,124	[shares] 96,124	[shares] 96,124	[shares] 96,124
Total number of shares held at end of period	[shares] 1,14,437	[shares] 1,12,708	[shares] 1,14,437	[shares] 1,12,708
Percentage of total shares held at end of period	1.07%	1.05%	1.07%	1.05%
Percentage of change in shares held during year	0.02%		0.02%	
Total number of shares held at end of period	[shares] 1,14,437	[shares] 1,12,708	[shares] 1,14,437	[shares] 1,12,708
Percentage of total shares held at end of period	1.07%	1.05%	1.07%	1.05%
Percentage of change in shares held during year	0.02%		0.02%	
Total number of shares held at end of period	[shares] 1,14,437	[shares] 1,12,708	[shares] 1,14,437	[shares] 1,12,708
Percentage of total shares held at end of period	1.07%	1.05%	1.07%	1.05%
Total number of shares held at end of period	[shares] 1,14,437	[shares] 1,12,708	[shares] 1,14,437	[shares] 1,12,708
Percentage of total shares held at end of period	1.07%	1.05%	1.07%	1.05%
Total number of shares held at end of period	[shares] 1,14,437	[shares] 1,12,708	[shares] 1,14,437	[shares] 1,12,708
Percentage of total shares held at end of period	1.07%	1.05%	1.07%	1.05%

Details of shareholding pattern [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individuals [Member]		Individual shareholders holding nominal share capital upto rupees one lakh [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]				
Details of shareholding pattern [LineItems]				
Number of demat shares held at end of period	[shares] 17,35,291	[shares] 17,33,773	[shares] 4,37,391	[shares] 13,89,316
Number of physical shares held end of period	[shares] 10,92,597	[shares] 10,95,844	[shares] 10,92,597	[shares] 96,208
Total number of shares held at end of period	[shares] 28,27,888	[shares] 28,29,617	[shares] 15,29,988	[shares] 14,85,524
Percentage of total shares held at end of period	26.36%	26.38%	14.26%	13.85%
Percentage of change in shares held during year	-0.02%		0.41%	
Total number of shares held at end of period	[shares] 28,27,888	[shares] 28,29,617	[shares] 15,29,988	[shares] 14,85,524
Percentage of total shares held at end of period	26.36%	26.38%	14.26%	13.85%
Percentage of change in shares held during year	-0.02%		0.41%	
Total number of shares held at end of period	[shares] 28,27,888	[shares] 28,29,617	[shares] 15,29,988	[shares] 14,85,524
Percentage of total shares held at end of period	26.36%	26.38%	14.26%	13.85%
Total number of shares held at end of period	[shares] 28,27,888	[shares] 28,29,617	[shares] 15,29,988	[shares] 14,85,524
Percentage of total shares held at end of period	26.36%	26.38%	14.26%	13.85%
Total number of shares held at end of period	[shares] 28,27,888	[shares] 28,29,617	[shares] 15,29,988	[shares] 14,85,524
Percentage of total shares held at end of period	26.36%	26.38%	14.26%	13.85%

Details of shareholding pattern [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern [Axis]	Individual shareholders holding nominal share capital in excess of rupees one lakh [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Details of shareholding pattern [Abstract]		
Details of shareholding pattern [LineItems]		
Number of demat shares held at end of period	[shares] 12,97,900	[shares] 3,44,457
Number of physical shares held end of period	[shares] 0	[shares] 9,99,636
Total number of shares held at end of period	[shares] 12,97,900	[shares] 13,44,093
Percentage of total shares held at end of period	12.10%	12.53%
Percentage of change in shares held during year	-0.43%	
Total number of shares held at end of period	[shares] 12,97,900	[shares] 13,44,093
Percentage of total shares held at end of period	12.10%	12.53%
Percentage of change in shares held during year	-0.43%	
Total number of shares held at end of period	[shares] 12,97,900	[shares] 13,44,093
Percentage of total shares held at end of period	12.10%	12.53%
Total number of shares held at end of period	[shares] 12,97,900	[shares] 13,44,093
Percentage of total shares held at end of period	12.10%	12.53%
Total number of shares held at end of period	[shares] 12,97,900	[shares] 13,44,093
Percentage of total shares held at end of period	12.10%	12.53%

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]	Product/service 2 [Member]
	01/04/2020 to 31/03/2021	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	LEAD AND LEAD ALLOY	LEAD AND LEAD ALLOY
Description of main product/service	REFINED LEAD	LEAD ALLOY
NIC code of product/service	2420	2420
Percentage to total turnover of company	49.198%	43.3997%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	31/03/2020
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	The disclosure of Other Equity of Rs 9,43,84,733/- as on 31st March, 2021 in Note-13 of the Audited Accounts discloses changes in items of Reserves and Surplus.	
Disclosures relating to amount recommended to be paid as dividend	Textual information (3) [See below]	
Details regarding energy conservation	Textual information (4) [See below]	
Steps taken or impact on conservation of energy [Text block]	Textual information (5) [See below]	
Steps taken by the company for utilising alternate sources of energy [Text block]	Textual information (6) [See below]	
Details regarding technology absorption	Textual information (7) [See below]	
Efforts made towards technology absorption [Text block]	Textual information (8) [See below]	
Details regarding foreign exchange earnings and outgo	Textual information (9) [See below]	
Disclosures in director’s responsibility statement	Textual information (10) [See below]	
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (11) [See below]	
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (12) [See below]	
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (13) [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	
Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [TextBlock]	Textual information (14) [See below]	
Date of board of directors' meeting in which board's report referred to under section 134 was approved	29/06/2021	
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Textual information (15) [See below]	
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	APL METALS LIMITED	
Details of shareholding pattern [Abstract]		
Number of demat shares held at end of period	[shares] 91,67,674	[shares] 91,64,427
Number of physical shares held end of period	[shares] 15,58,713	[shares] 15,61,960
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	-0.00%	
Details of shareholding of promoters [Abstract]		
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Percentage of change in shares held during year	-0.00%	
Details of change in promoters shareholding [TextBlock]		
Details of change in promoters’ shareholding [Abstract]		
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of top 10 shareholders [Abstract]		
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Details of shareholding pattern of directors and key managerial personnel [TextBlock]		

Details of shareholding pattern of directors and key managerial personnel [Abstract]		
Total number of shares held at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Percentage of total shares held at end of period	100.00%	100.00%
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Textual information (16) [See below]	
Reappointment of independent directors as per section 149(10) [TextBlock]	Textual information (17) [See below]	
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Textual information (18) [See below]	
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (19) [See below]	
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (20) [See below]	
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (21) [See below]	
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]		
Disclosure of financial summary or highlights [TextBlock]	Textual information (22) [See below]	
Disclosure of change in nature of business [TextBlock]	Textual information (23) [See below]	
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (24) [See below]	
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (25) [See below]	
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (26) [See below]	
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	NA	
Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [TextBlock]	Textual information (27) [See below]	
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (28) [See below]	
Disclosure of contents of corporate social responsibility policy [TextBlock]	Textual information (29) [See below]	
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (30) [See below]	
Details of remuneration of director or managerial personnel [Abstract]		
Number of meetings of board	[pure] 4	
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]

APL METALS LIMITED

DIRECTORS' REPORT TO THE SHAREHOLDERS

(INCLUDING MANAGEMENT DISCUSSION AND ANALYSIS REPORT
)

Your Directors present the 72

nd
Annual Report and Audited Financial Statements for the year ended 31st March 2021 along with Management Discussion & Analysis Report in compliance to Section-134 of The Companies Act, 2013 (hereinafter referred as 'the Act') and Rules made thereunder and Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as SEBI (LODR) Regulations). The Regulation number stated hereinafter refers to Regulations under SEBI (LODR) Regulations, 2015.

1.
Corporate Overview

The company was incorporated with the name Associated Pigments Limited on twenty second December, 1948 and it obtained Certificate of Commencement of business on twenty fifth February,1949 .

The name of the company was changed from "
Associated Pigments Limited" to APL Metals Limited
vide Certificate of Incorporation pursuant to change of Name issued by Government of India , Ministry of Corporate Affairs, Office of Registrar of Companies - Kolkata-700020, West Bengal, India on Twenty Fifth day of October Two Thousand Sixteen to ensure that name reflects its present line of activities .It is a 72 year old company engagedin production ofLead and lead products in its three manufacturing units out of which two are located in state of West Bengal and one in Uttar Pradesh in India. The products dealt by company are basemetals used in manufacturing of Lead Acid Storage Batteries andother industrial products. The corporate headquarter and registered office of the company is in Kolkata since 1948. The website address of company is:
www.aplmetalsltd.com

2.
Economy

The Indian economy contracted by 8% during FY 2020-21 (viz-a-viz 3.5% as regards world economy) chiefly due to the ill effects of the world wide Covid -19 pandemic that impacted trade and industry adversely. Several months of lockdown crippled manufacturing, travel and other business sectors triggering a severe economic collapse. However, powered by the on-going vaccination drive and additional policy support from a few large economies, the national economy is expected to bounce back to a growth of about 9.5% in the current Financial Year.

3.
Industry Structure and Developments

The Indian Lead Acid battery Industry is projected to grow at a CAGR of 8.31 % through the coming 4 years (in comparison to 5.4% globally) with demands being generated by the inverter UPS, automobile and solar power sectors.This will have a direct impact on our lead Industry (including Lead Alloys and Lead Oxides) as we are basically catering to the Lead Acid Battery Industry as their source of primary raw material.

4.
Performance

The production during the FY 2020-21 was higher by 24% to 46944 MT as against 37725MT in FY 2019-20. The above production is remarkable considering loss of about 2 month production in April and May, 2020 in current year as against 10 days loss in Financial Year 2019-20 due to Nation wide Lockdown declared for covid-19 Pandemic.

In vew of increase in quantity and higher price about 7%, the gross market sale for the year was Rs. 730.24 crores against Rs. 599.27 crores in Financial Year 2019-20.

However, cost of material and transportation increased which put pressure on profit margin. The above performance shall be considered for 10 months in view of closure of the operation in April and May, 2020 which resulted in a loss of Rs. 1.80 Crores in first quarter mainly on account of interest and other fixed cost. The company recovered thereafter and has earned profit continuously. The profit before interest and depreciation in Financial year 2020-21 was Rs. 25.70crores after absorbing loss in first quarter against Rs. 25.19 crores in Financial Year 2019-20.The performance in comparison to the previous year was satisfactory.

5.
Financial Results

The Company's financial performance for the year ended 31st march, 2021is summarized below:

(Rs. in Crores)

Particulars	2020-21	2019-20
Gross Sales	750.86	616.15
Less: Inter-Unit Sales	20.59	16.88
Gross Market Sales	730.27	599.27
Less: Taxes on Sales	96.92	81.30
Net Revenue from Operations as per Profit and Loss A/C	633.35	517.97
Other Income	0.28	4.78
Total Income	633.63	522.75
Less: Operating Expenses	607.93	497.56
Profit / (Loss) before Depreciation, Finance Cost and Tax	25.70	25.19
Less: Finance Costs	15.09	15.77
Cash Profit	10.61	9.42
Less: Depreciation for the year	1.44	1.36
Current Year Profit before Tax/Exceptional Item	9.17	8.06
Less: Exceptional Item (Arrear Depreciation)	-	-

Profit Before Tax	9.17	8.06
Less: Current Tax Expense/(Income)	-	(1.71)
Less : Deferred Tax Expense	2.45	6.08
Net Profit / (Loss) after Tax	6.72	3.69
Other Comprehensive Income/(Expense)	(0.51)	(0.08)
Total Comprehensive Income as per Audited Accounts	6.21	3.61
The deferred tax in 2019-20 was higher due to change in tax rate.		

6.
Dividend

Thecurrent year profit being inadequate to absorb entirepast losses, your Board of Directors could not recommend any dividend for the year.

7.
Future Out-look & Covid-19

The outbreak of Covid-19 pandemic has maneuvered a striking change in work culture globally with more and more business establishments encouraging work from home, adoption of new digital technologies across all sectorial transactions, evolution of E-leaning, E-conferencing etc in order to practice social distancing and thereby ensure safety and healthcare of all. The above new work culture coupled with vaccination drive in full flow promises to overcome trade barriers that were created due to the Covid-19 influence-thereby ensuring improvement in the future outlook of industry in general.

8.
Significant Financial Ratio and Reason for changes in Fy 2020-21

Sl	Financial Ratio	Unit	FY 2020-21	FY 2019-20	Difference	Remark
1	Operating Profit Margin	%	4.63%	4.50%	0.13%	Increase in Profitability
2	Net Profit Margin	%	1.06%	0.71%	0.35%	
3	Interest Coverage Ratio	%	170.32%	170.53%	0.21%	Negligible Impact
4	Inventory /Turnover Ratio	%	18.70%	18.39%	0.31%	Negligible Impact

Inventory /Turnover Period	Days	68 days	67 days	1 day		
5	Debtors /Turnover Ratio	%	4.28%	6.45%	-2.17%	Better realisation of Sale proceeds
Debtors /Turnover Period	Days	16 days	24 days	8 days		
6	Current Ratio	Ratio	1:1.38	1:1.18	0.20	Profit used in working capital
7	Debt Equity Ratio	Ratio	1:2.68	1:2.67	0.01	Same despite increase in Debt due to Covid Loan
8	Debt Service Coverage Ratio	Ratio	1:3.01	1:3.23	-0.22	Due to Covid Term Loan-Rs. 17 Cr in FY 2020-21
9	Return on Net Worth	%	25.06%	18.34%	6.72%	Improvement in performance.

Note: The above ratio have been calculated on basis of audited accounts as under in seriatim:

(i) Earning before Interest Depreciation & Tax/ Net Sales

(ii) Net Profit after tax (excluding Other comprehensive Income/ Net Sales

(iii) Earnings before Interest Depreciation & Tax/ Finance Cost

(iv) Total Inventory /Net Turnover. It is multiplied by 365 for days calculation

(v) Gross Debtors /Net Turnover. It is multiplied by 365 for days calculation

(vi) Current Assets / Current Liabilities including borrowing for working capital

(vii) (Long Term borrowings excluding unsecured loans from related parties & Short Term working capital from banks) /(Net Worth plus paid up value of preference shares and unsecured loans from related parties)

(viii) (Net Profit + Depn+Deferred tax +Interest on Term Loan+Instalment of Term Loan)/ (Interest on Term Loan+Instalment of Term Loan)

(ix) Net Profit after tax (Equity +Other Equity+Debt against Preference Shares)

9. Risks and Concerns:

Business risks associated to your company are towards supply chain management, stringent environmental and pollution control norms for manufacturing and hazardous materials, fluctuating raw material prices, processing costs, Foreign Exchange Fluctuations, Changes in Govt policies and financial risks involved in servicing capital intensive liabilities.

The Management regularly reviews and monitors these risks in Board / Committee Meetings for better and timely control within the best available resources. Foreign Currency risk is hedged to mitigate the possible loss from fluctuations where ever possible.

10.
Risk Management

The Board has formulated Risk Management Committee to ensure stable and sustainable business growth and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objectives, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. The details of Risk Management Committee are given in the Report on Corporate Governance.

11.
Opportunities and Threats

The domestic lead industry is largely confronted with problem of rationalization of import duty, complexity of regulatory environment and compliances, threat caused by devaluation of rupee and fluctuation in demand and supply of inputs, being working capital intensive which are discussed, deliberated and best possible actions are taken within the available resources to minimize their intensity. In addition, there are further challenges with respect to movement of raw-materials and finished goods and higher burden of interest and fixed expenses on production due to the effects caused by outbreak of Covid-19 Pandemic.

Your company has a proven manufacturing capability which enjoys locational advantage. It is one of few dependable manufacturers of quality recycled lead in bulk in the organized sector in eastern India. The company has expanded its marketing horizon by pushing exports over and above domestic sales.

12.
Cautionary Statements

The statements in the Directors Report including the Management Discussion and Analysis Report detailing the Company's objectives, projections, estimates, expectations or predictions may be forward looking within the meaning of applicable securities laws and regulations. As these statements are based on certain assumptions and expectations of future events, actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions affecting global or domestic demand and supplies, political and economic developments in India or other countries, government regulations and taxation policies, prices and availability of raw materials and finished goods. The Company assumes no responsibility in respect of forward looking statements that may be revised or modified in the future on the basis of subsequent developments, information or events.

13.
Change in the nature of business, if any

There is no change in nature of the business whichis same i.e.manufacture /trading in lead and lead products being base metals.

14.
Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

There were no significant and material orders passed by regulators or courts or tribunals during the year impacting the going concern status and Company's operations in future.

15.
Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

The company is keeping watch on development of Lithium Ion batteries in place of traditional Valve Regulated Lead Acid (VRLA) batteries which may be a game changer for the Lead industry.. There is no other matter to report in respect of material changes or commitments which have occurred between the end of the financial year of the company and the date of this report affecting the financial position of the company except impact of covid-19 pandemic and lock down in June,2021 quarter.

16.
Subsidiary / Joint Ventures /Associates

The Company has no subsidiary or joint venture or associate company on which company has a significant influence as per Section-2(6) of the Companies Act, 2013 and hence disclosure inForm- AOC-1 and other disclosures including reconciliation of Profit as per Indian Accounting Standard Rulesis not provided in this Report.

17.
Occupational Health,Safety and Environment

Your company has established, implemented and maintained procedure for identification and remedy ofindustrial and occupational hazards, taken action for safety and monitoring health of employees at work places at all sites of business operations. Suggestions and issues are discussed at each plant for identification and control of health hazards, environmental pollution, accidents and disaster management and same are forwarded to Risk and Management Committee who make policies, implement , monitor and control the same .Your company gives greater thrust to cleanliness to minimize adverse impact of operations on environment with focus on waste, heat and energy management, water conservation, afforestation, dust prevention, affluent discharge and reduction in emission from furnaces and complies with regulatory requirements . Your company is also conscious of business sustainability by mechanism of risk management process.

18.
Internal Financial Control

The Company has established internal control system to assess and ensure effective and efficient financial and operational controls. Internal Audit Team conducts audit of financial transactions on quarterly basis to ensure checks and compliances which are reported to the Audit Committee for review and recommendations to the Board for approval and necessary execution.

The Audit Committee reviews the adequacy of internal and financial control systems and suggests the areas for improvement from time to time. These are thoroughly deliberated by Audit Committee with Internal, Statutory and other Auditors.The internal financial control system has been designed to provide reasonable assurances with regard to recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding of assets, proper authorization and compliance with corporate decisions and policies. The Audit Committee and Directors regularly review the effectiveness of internal controls, compliance, controls, financial and operational risks, and related party transactions in the Board and other Committee meetings.

19.
Share Capital and Reserves

The authorized share capital of the company is Rs. 25,00,00,000/- which comprises of 1,10,00,000 number of equity shares of Rs. 10 each aggregating to Rs. 11,00,00,000/-, plus 1,22,00,000 number of 5% Non-Convertible Redeemable Preference Shares of Rs. 10 each aggregating to Rs. 12,20,00,000/- and 18,00,000 number of unclassified shares of Rs. 10 each aggregating to Rs. 1,80,00,000/-

The paid up Equity Share Capital as on March 31, 2021 was10726387 number of equity shares of Rs 10 each aggregating to Rs. 10,72,08,930/- (Net of Calls in arrear of Rs. 54940/-) plus 1,22,00,000 number of 5% Non-Convertible Redeemable Preference Shares of Rs. 10 each aggregating to Rs. 12,20,00,000/- which are redeemable in February, 2029. Unclassified shares have not been issued. During the year under review the company has neither issued nor redeemed any share or any convertible instrument. The company has not issued any ESOP or any Sweat Equity. There are no differential rights in respect of equity shares issued by the company.

The existing 1,22,00,000 number of 5% Non-Convertible Redeemable Preference Shares of Rs 10/- each valued at Rs 12.20 Croreshas been reclassified in compliance to Division-II The Companies (Indian Accounting Standards) Rules, 2015 and has been disclosed as Other Equity/ Non-Current Financial Liabilities on fair value basis in the Audited Accounts. The disclosure of Other Equity of Rs 9,43,84,733/- as on 31st March, 2021 in Note-13 of the Audited Accounts discloses changes in items of Reserves and Surplus.

20.
Board of Directors

With extreme grief it is notified that our respected Chairman, Shri Ravi NandanSahaya passed away on 24th February, 2021 at Patna after a brief illness.His immense contribution and invaluable guidance towards the Company s steady growth over the years will forever remain an inspiration to the entire management and workforce for setting higher goals and standards and consequently striving ahead to achieve the same. Acknowledging his past contributions and inspirations, we put on record his valuable services and guidance to the Board and the company. We all pray to the Almighty to grant eternal rest to his soul.

On recommendation of Nomination and Remuneration Committee and in terms of Article 86 of the Article of Association of the company the Board has elected Mr. SanjivNandanSahaya, as the Chairman & Managing Director with effect from 29

th
June,2021 .He will continue to be Chairman of the Board till his tenure as a member of the Board.

The Board ensures optimum composition of Independent and Non-Independent Directors as per Section-149 of the Companies Act, 2013 read with Regulation-17 of SEBI (LODR) Regulations, 2015 and relevant disclosures regarding composition, changes, meetings etcare given in the CorporateGovernance Report annexed with this Report. All Independent directors have made disclosure under Section-149(7) at the first meeting of Board held after the end of the financial year during which they confirmed meeting the criteria of Independence under section-149(6). All the directors have renewed their disclosure of renewal of Interest in other concerns under Sec184(1) and declaration under 164(2) that they are not disqualified from being appointed as a director on 31st March,2021

The changes in appointments and cessation of directors are reported in the Corporate Governance Report forming part of this Directors Report.

21.
Key Managerial Personnel and Remuneration of Directors

The company has three Key Managerial Personnel within the meaning of Section- -2 (51) in compliance with the provisions of Section 203 of the Companies Act, 2013 as under :

a) Mr. SanjivNandanSahaya, Chairman &Managing Director

b) Mr. RajnishGambhir, Chief Financial Officer

c) Mr. Ram Narayan Prajapati (FCS-1889) , Company Secretary and Compliance Officer

The details of remuneration to directors and KMP is given in Annexures to this Report being Corporate Governance Report and Particulars of KMP and Senior Employees

22.
Meetings of Board

Full detailsin respect of Board Meetings during the year as per Regulation-17 such as composition number and dates of meetings, attendance, Board procedure, changes in directors, profile of directors seeking re-appointment and others are given separately in the Corporate Governance Report attached to this Report. The Board meet 4 times during the Financial Year 2020-21.

23.
Evaluation of Board, Committees and Individual Directors

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees, and individual directors pursuant to the provisions of the Act and the Listing Regulations.

The Board evaluated its performance after seeking inputs from all the directors on the basis of criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the Committees was evaluated by the Board after seeking inputsfrom the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are as provided in the Guidance Note on Board Evaluation issued by SEBI on January 5, 2017.

In a separate meeting of independent directors held on February 10, 2021, performance of non-independent directors and the board as a whole was evaluated without the presence of Non-Independent Directors and members of the management pursuant to Regulation 25 (3) of the Listing Regulations and Schedule IV of the Companies Act, 2013.

The Independent Directors in the said meeting also evaluated the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties. Additionally, the Chairman of the Board was also evaluated on key aspects of his role, taking into account the views of executive directors and non-executive directors in the aforesaid meeting. The above evaluations were then discussed in the board meeting that followed the meeting of the independent directors and meeting of the Nomination & Remuneration Committee, at which the performance of the board, its committees, and individual directors was also discussed.

24.
Remuneration Policy

Nomination and Remuneration Committee has formulated the Nomination, Remuneration and Evaluation Policy for Directors, Key Managerial Personnel (KMPs) and other employees in terms of the provisions of Section 178(3) of the Companies Act, 2013 and SEBI (LODR) Regulations. The said policy which has been approved by the Board outlines the appointment criteria and qualifications, the term/ tenure of the Directors on the Board of Company and the matters related to remuneration of the Directors. The details of composition of Nomination and Remuneration Committee and its meetings are provided inthe Corporate Governance Report attached to this Report.

25.
Audit Committee

The Company has full-fledged independent Audit Committee to oversee all accounting, finance and audit functions of the company. Its role and terms of reference extends over the matters specified in Section-177 of The Companies Act, 2013 and Regulation-18 of SEBI(LODR) Regulations,2015.The details of composition of Audit Committee and its meetings are provided in the Corporate Governance Report attached to this Report. The Committee meet 4 times during the Financial Year 2020-21.

26.
Vigil Mechanism

Vigil Mechanism as per Regulation 22 is covered in Report on Corporate Governance.

27.
Contracts and Arrangements with Related Party

The company has formulated a policy for approval of all related Party transactions as per Regulation-23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Omni-bus prior approval is given by the Board for non-material routine nature of transactions and reported in quarterly meetings.

The Company follows a policy of disclosure of Related Party Transactions in each Meeting of the Audit Committee and also of the Board of Directors. All the related party transactions were in the ordinary course of business and on arm s length basis and were outside the purview of Section-188 (1) of the Act and are outside the purview of materiality of transactions which are reported in the notes to the audited financial statements in compliance to Ind As-24 and can be accessed on the company swebsite:

www.aplmetalsltd.com
.The company also periodically reports details of Related Party Transactions to Stock Exchanges in compliance to SEBI (LODR) Regulations. Hence there is no information to be reported in Form- AOC-2.

28.
Loans, guarantees and investments

The Company has not given any loans or guarantees under Section186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014. The company has not invested any amount in shares, debentures or other securities.

29.
Disclosure under Section 197 (12) and Rule 5(1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

The requisite details relating to ratio of remuneration, percentage increase in remuneration etc as per the above rules is given in Particulars of KMP & Senior Employee -Annexure-2 of this Report.

30.
Particulars of Employees

Disclosure pertaining to remuneration and other details as required under section197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016 are annexed as Annexure - II to this Report.

31.
Annual Return

The Annual Return in Form No. MGT 7 in terms of amended section 92(3) of the Companies Act, 2013 isbeing uploaded and can be accessed at the company s website;

www.aplmetalsltd.com
.

32.
Conservation of Energy. Technology Absorption and Foreign Exchange Earnings and Outgo Information as per Section 134(3)(m) of the Companies Act, 2013, read with Rule-8 of the Companies (Accounts) Rules, 2014 for the year ended 31
st
March, 2021 is furnished below:

1.
STEPS TAKEN IN FACTORY FOR CONSERVATION OF ENERGY/ RESEARCH & DEVELOPMENT:

Energy conservation being one of the statutory protocols, the company has over the years adopted significant measures to maximize energy efficiency during various stages of the manufacturing process. After reaping rich benefits by installing PLC Control Panel and Automatic Control Skids in Rotary no.3 (2 years ago), the company is in process of installing the same systems at Rotary no.1, commissioning of which is aimed at August 2021. Further a 75KW VFD Panel is planned to be installed at the refining section which will improve efficiency of the four stirrers, thereby reducing power consumption considerably.

2.
STEPS TAKEN FOR USING ALTERNATIVE SOURCES OF ENERGY:

The Company is seriously thinking of installing Solar Power Panels on the roof of the factory sheds as an alternate source of energy which will be a landmark step towards Green Energy .

3.
CAPITAL INVESTMENT ON ENERGY CONSERVATION:

While much of the Capital Investment for PLC Control Panel and Automatic Control Skids at Rotary no.1 was done towards the end of FY 2019-20, about Rs.7 lakh was spent to procure an additional burner for the system.

4.
BENEFITS DERIVED FROM ABOVE EFFORTS:

As observed in case of Rotary no.3 over the past 2 years, the similar systems being installed at Rotary no.1 will entail reduction in consumption of fuel (Furnace Oil and Liquid Oxygen), reduction in consumption of electricity since batch time of smelting will reduce sizably and increase in crude lead productivity.

B.

TechnologyAbsorption
:

I

Efforts made towards technology absorption
:

No technology has been imported in last five years. The technology imported in 1992

from BHAS (Australia) for manufacturing of lead at Panskura has already been absorbed.

II.

Benefits derived like Product Improvement, Cost reduction, product development or

Import substitution
:

The Company has been able to match its product quality of Refined Lead and Lead Alloys

to international level and as per customer s specifications.

III

Report in respect of technology Imported during the last three years
:

No technology has been imported in last three years.

Expenditure incurred on Research and Development
:

No specific expenditure was incurred separately for R&D which is an ongoing process by the technical team of the Company.

(C) Foreign Exchange Earnings and Outgo

Sl	Particulars	Current Year (Rs)	Previous Year (Rs)
1	Actual Inflow during the year		

	FOB Value of Exports	947406061	637521311
2	Actual Outgo during the year		
i.	For Import of Raw Material	3184616913	2209972928
ii.	For Interest & Bank Charges	431903	1056955
iii.	For Foreign Travel	-	488705
Iv	Commission on sale	1105007	-
	Total Outgo for the year	3186153823	2211518588

33.
Directors' Responsibility Statement

Pursuant to Section 134(3) (c) and Section 134(5) of the Companies Act, 2013 the Directors of your Company confirm that -:

(i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

(ii) 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 of the Company for that period;

(iii) Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) Directors have prepared the annual accounts on a going concern basis;

(v) Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

(vi) There is a proper system to ensure compliance with the provisions of all applicable laws and those systems are adequate and are operating effectively.

34.
Deposits

The Company has not accepted any deposits from the public, and as such, there are no outstanding deposits in terms of the Companies (Acceptance of Deposits) Rules, 2014.

35.
Transfer of Dividend to Investor Education and Protection Fund(IEPF)

The unpaid dividends for FY 2010-11 have already been transferred to IEPF on completion of 7 years and the details of same is uploaded on the website of the company
www.aplmetalsltd.com
.
The company has not declared any dividend thereafter

36.

Corporate Social Responsibility (CSR)

Theprovisions of Sections 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are applicable to the company.The Boardof Directors have approved a CSR Policy which is uploaded on the web link:

http://aplmetalsltd.com/Index.aspx

.

As part of CSR initiative , the company has spent a sum of Rs 11,27,000/- for FY 2020-21 and full details of CSR activities on which the expenditure has been incurred as prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014 is appended as Annexure - 3 to this Report.

37

. Listing

The Equity Shares of the Company continues to be listed with The Calcutta Stock Exchange and all annual listing fees billed by the exchange have been paid up-to date.

38.

Corporate Governance

Corporate Governance Report in terms of Regulation 34 of SEBI (LODR) Regulations, 2015 read withSchedule-V of these regulations covering disclosures and compliance as per Regulations - 16 to 27 is given separately as Annexure - 1 and forms part of this Report of the Directors. The Managing Director and Auditor's Certificate confirming compliance with the conditions of Corporate Governance are also attached with this report.

39.

Auditors and Auditors Qualifications

M/S Sanjay Maheswary& Company, Chartered Accountants, Kolkata (FRN-329718E) were appointed as Statutory Auditors for five years at the Annual General Meeting held on 14th September, 2018 to hold office till conclusion of Annual General Meeting in the year 2022. They continue to hold the office of Statutory Auditors. There is no qualification or reservation or adverse remark for disclaimer in the Auditors Report given by the Auditors on Standalone Financial Statements for financial year 2020-21and do not call for any clarification by Directors. The items of Key Audit Matters and other disclosures by Auditors are self-explanatory and are covered by suitable notes wherever applicable. The total remuneration to Auditors during FY 2020-21was Rs 575000/- which included Fee of Rs 5,00,000/- for Statutory Audit of Accounts and Rs75000/- for certification jobs.

40. Secretarial Audit

A Secretarial Audit was conducted during the year by the Secretarial Auditor, Mr. B. N. Khandelwal, Company Secretary in Practice, (ACS-1614, CP No,-1148) in accordance with the provisions of section 204 of the Companies Act, 2013. The Secretarial Auditor's Report is attached as Annexure-4 and forms a part of this Report of the Directors. There are no qualifications or observations or remarks made by the Secretarial Auditor in his Report.

41.

Secretarial Standards

The company has in place proper system to ensure compliance with applicable Secretarial Standards issued by the Institute of Company Secretaries of India and such system is adequate and working satisfactorily.

42

. Cost Audit

The Board had appointed B. Saha& Associates, Kolkata as Cost Auditors for cost audit of records for the financial year 2020-21 and was ratified by Shareholders at the last AGM.

43.

Reporting of Fraud :

To the best of knowledge and belief of the Board of Directors , there is no reporting of any offence involving fraud committed by the officers or employees of the company during the financial year ended 31st March, 2021

44.
Internal Audit & Controls

In terms of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, M/S JSGA &Assocates, Chartered Accountants, Kolkata (Firm Registration No-016078C) had carried out the internal audit of accounts and operations of the company during the current financial year. Internal Auditors' findings are discussed and suitable corrective actions are taken as per the directions of Audit Committee on an ongoing basis to improve efficiency in operations.

45. Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal Act, 2013

Your Company has constituted an Internal Complaints Committee in accordance with the requirements under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which ensures implementation and compliance with the Law as well as the policy at every unit. There were no cases/ complaints reported in this regard during the year.

46.
Business Sustainability

The company management follows the principle of co-existence along with society, global environment protection, employees, customers, vendors, financiers, shareholders, investorsand other stakeholders.Broadly it conducts business inter alia following principles as under:-

To conduct and govern business with ethics, transparency and accountability

To provide goods/services which are safe, secure and contribute to sustainability.

To promote health , safety and well-being of employees & their family

To respect and promote human rights and rights of woman at work place.

To respect and be responsive to all stakeholders; particularly who are disadvantaged, vulnerable and marginalized

To respect, protect and make efforts for protection of environment

To support inclusive and equitable growth

To act responsibly in dealings and compliances with regulatory bodies

To provide values to customers and consumers

47.
Annexures to the Directors Report

The following

Annexures
and Audited Financial Statements/Notes for the financial Year 2020-21are integral partsof this Directors Report has been attached and shall be read together;

Annexure 1: Corporate Governance Report along with Report of Independent Auditors

Annexure 2 : Statement of Employees under Section-197(12) of the Act

Annexure 3 :Annual Report on Corporate Social Responsibility u/s 135 of the Act

Annexure 4 :Secretarial Audit Report pursuant to Section- 204(1) of the Act

48. Acknowledgement

Your Directors express their sincere appreciation of the assistance and co-operation extended by banks, Government authorities, customers, vendors and employees of the company

For and on behalf of Board of Directors

SanjivNandanSahaya ,	Prakash Kumar Damani
Chairman & Managing Director	Director
(00019420)	(DIN-01166790)

Place: Kolkata

Date: 3
rd
August, 2021

ANNEXURE -1

APL Metals Limited
(Formerly- Associated Pigments Limited)

REPORT ON CORPORATE GOVERNANCE - FY 2020-21

(In compliance to Regulations of SEBI (LODR) Regulations, 2015, as amended, hereinafter referred asRegulation)

l. Company s Philosophy on Code of Governance

The Corporate Governance comprises of set of systems and practices to be followed by Directors, Management and employees to ensure accountability, fairness and transparency in all transactions. The objective is to meet shareholders aspirations and expectations of society by better co-ordination, creation of trust, transparency and fairness while dealing with all stakeholders. The efforts of the company are directed towards compliance of regulatory framework, customer's satisfaction as to price, quality and service, meeting commitment and assurance to vendors, investors, bankers, authorities, business associates and surrounding communities to ensure growth and sustainability. Your company ensures full compliance with various Corporate Governance Regulations from 17 to 27 read with Schedule-V and other applicable regulations of SEBI (LODR) Regulations, 2015. Further adherence to various policies and codes in conformity with regulatory needs helps your company to fulfill its responsibility towards stakeholders.

2. Board of Directors (referred as Board) (as per Regulation-17)

2.1 Composition, Directorship/Committee Membership, Attendance in Board Meeting

The Board of the company had optimum composition of Executive and Non-Executive Directors as per Regulation--17 which consisted of nine directors on 31

st
March,2021 out of which five were Independent directors. All independent directors are professionals with substantial experience in business, finance, law and business management and meet the criteria of independence as per law. The attendances of Board members at the Four Board Meetings held during the Financial Year 2020-21 on 29
th
June, 14

th
September, 09
th
November during 2020 and on 10
th
February, 2021 were as under:-

Sl No

Name of Directors / DIN

Status

No of Board Meetings

Attendance in last AGM

Director in Other Public companies

Chairman/Committee Member -other companies

Equity Shares

held

Held

Attended

A.
From Promoters Group

1

Mr. Ravi NandanSahaya

(DIN-00059292)

Chairman

Non-Executive

4

3

Yes

Nil

Nil

10771

2

MrSanjivNandanSahaya

(DIN-00019420)

Managing Director

4

4

Yes

Nil

Nil

2163657

B. Others not from Promoters Group

3

Mr Om PrakashSaxena

(DIN-01059659)

Independent Director

4

3

Yes

4

Nil

1601

4

Mr. Sanjay Sarda

(DIN- 00208161)

Director

4

4

Yes

1

Nil

1100

5

Mr. RajendraSahay

(DIN-02633026)

Independent Director

4

4

Yes

Nil

Nil

500

6

MrPrakash Kumar Damani

(DIN-01166790

Director

4

4

Yes

1

Nil

Nil

7

MrRahul Damani

(DIN-05216197)

Director

4

4

Yes

1

Nil

Nil

8

MrBijanRay

(DIN- 02668395)

Independent Director

4

4

No

Nil

Nil

500

9

MrKumud Kumar Dubey

(DIN-07733333)

Independent Director

4

4

Yes

Nil

Nil

Nil

10

Mrs. RoliVerma

(DIN-08137239)

Independent Director

4

3

No

Nil

Nil

Nil

Notes:

(i) Directorship excludes Private Limited Companies, Foreign Companies and companies registered under Section 8 of the Companies Act, 2013 (Act).

(ii)For the purpose of determination of limit of the Board Committees, chairpersonship and membership of the Audit Committee and Stakeholders Relationship Committee has been considered as per Regulation 26(1)(b) of the Listing Regulations.

(iii) None of the Directors on the Board hold directorships in more than ten public companies. Further none of them is a member of more than ten committees or chairman of more than five committees across all the public companies in which he or she is a Director.

(iv) Except in APL METALS Limited, none of the Directors on the Board holds directorship in other listed entities.

(v) Mr. Ravi NandanSahaya ceased from directorship due to his sad demise dated 24.02.2021.

(vi) Mr. Bijan Ray could not attend last AGM due to technical fault in his personal computer on the date of AGM.

(vii) Mrs. RoliVerma has resigned from the Board with effect from 29th June, 2021.

The Board is entrusted with overall responsibility, of the day to day management, directions, policy making, control and performance of the company asper Act and SEBI (LODR), Regulations, 2015.

2.2 Relationship between Directors Interest

Mr. Rahul Damani is the son of Mr. Prakash Kumar Damani and son in law of Mr. Sanjay Sarda. Except them, no other directors as on 31

st
March, 2021 is relative of any director under Section- 2(77) of the Act read with the Companies(Specification of definition) Rules, 2014

2.3 Changes in Board of Directors/Independent Directors during the year

Mr. Ravi NandanSahayawho was re-appointed at the last AGM has ceasedto be a director after death on 24th February, 2021.. Mrs. RoliVerma ceased to be a director with effect from 29th June, 2021 after resignation. Mr. Om PrakashSaxena and Mr. RajendraSahaya were re-appointed as Independentdirector for a second term of 5 years up to 31

st
March, 2025 and Mr. Prakash Kumar Damani was reappointed as a director liable to retire by rotation at the last Annual General Meeting. The information of directors seeking appointment/re-appointment are stated separately below.

2.4 Board Procedure

The Meetings of the Board of Directors are usually held at the Registered Office of the Company. The Directors are intimated well in advance by giving at least 7 days' notice. In view of Covid-19 Pandemic protocol all the meeting of Board as well as Committees thereof are held by permitted mode of Audio / Video conferencing and attendance are recorded on the basis of joining through Audio / Video link on specified date and time which is informed in advance to the persons entitled to attend such meetings. In case of participation from outstation, available member of Committee / Board are authorized to sign the minutes approved in the meeting. The Board reviews and discusses at each quarterly meeting the Management Discussion and Analysis Reports covering Production, Sales, Statutory payments and Compliances, Internal Audit Reports, Financial Results, Changes in Share-holding Structure, Investor Grievances, and all significant events etc. reported by the Management. The Company vide SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/38 dated 19th March, 2020 and MCA Notification dated 24th March, 2020 for relaxation for holding of Board and Audit Committee Meeting held the 1st Board Meeting of the

Financial Year 2020-21 beyond the maximum gap of 120 days. The gap between the other Board Meetings did not exceed one hundred and twenty days. Four Board Meetings were held during the financial year ending on 31st March 2021 - on 29th June, 14th September, and09th November during 2020 and on 10th February, 2021

2.5Directors seeking Appointment /Reappointment at the Annual General Meeting

As required under Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings,particulars of Directors seeking appointment / re-appointment at this AGM are given in the Annexure to the Notice of this AGM.

The Nomination and Remuneration Committee have recommended the following changes in the Board subject to requisite approval by the Shareholders-

(i) Reappointment of Mr. Rahul Damani as a director liable to retire by rotation

(ii) Reappointment of Mr. Bijan Ray and Mr. Kumud Kumar Dubey as Independent director for a second consecutive term of 5 years from 13

th
February, 2022 to 12
th
February,2027. Mr. Bijan Ray and Mr. Kumud Kumar Dubey will be completing 75 years of age before expiry of their tenure. Hence, it is proposed to pass special resolution for their continuation as Independent Director pursuant to Regulation 17(1A).

(ii) Regularisation of Appointment of Mr. RaghavBajoria (DIN- 08713745), relative of Mr. SanjivNandanSahaya, (Chairman& Managing Director) as a director liable to retire by rotation from the date of this Annual General Meeting

(iii) Appointment of Mrs. Harsha Sharma as an Independent Women Director for a period of Five Years from 3

rd
August, 2021 to 2
nd
August,2026

2.6 Directors Familiarization Programme as per Reg-25(7)

At the time of appointment a formal letter of appointment is issued setting out in brief rights, duties and responsibilities as a director. All directors newly joining including Independent directors are provided with the company profile, Company Policies, business model; latest Annual Report containing company's manufacturing facilities, performance and other relevant information on operations and control. They are also updated and informed about disclosures and compliances at quarterly meetings of the Board and Committee of the Board.The Said Policy is placed on the company s website:

www.aplmetalsltd.com

2.7 Codeof Conduct and Ethics for Board of Directors and Senior Management Personnel

The Code of Conduct laid down by the Company, binds all the Board Members and Senior Management of the Company. A declaration by the Managing Director to this effect is contained towards end of this report.

2.8
Confirmation from Independent Directors:

All Independent Directors have confirmed in their Annual Declaration to the Board that they have complied with all the criteria of Independence as provided in Section 149(6) of the Companies Act, 2013 and Regulation 16(1) (b) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

The Board confirms that the Independent Directors fulfill the conditions specified in Section 149 of the Act and Regulation 16(1)(b) and Regulation 25(8) of the Listing Regulations and are independent of the management.

Terms and Conditions of Independent Directors are as per draft Letter of appointment of Independent directors as given in the company's website:

www.associatedpigmentsltd.com

2.9 Separate meeting of Independent Directors:

A separate meeting of Independent Directors of the Company was held on February 10, 2021 without the presence of Non-Independent Directors and members of the management in compliance with Regulation 25 (3) of the Listing Regulations and Schedule IV of the Companies Act, 2013. All Independent Directors were present and Mr. BijanRay chaired the meeting. The performance evaluation carried out is already reported in Directors Report.

2

.10 Skills / Expertise / Competencies of Board of Directors:

The company ensures appropriate balance of skills and experience. In deciding composition identifying core skills / expertise / competencies as required in the context of the business to function effectively as below:

Name of the Directors

Strategic Leadership

Financial Expertise

Industry Experience-Technology

Governance, risk and compliance

Corporate/Social Relationship

Compliances

Mr. Ravi NandanSahaya

Yes

Yes

Yes

Yes

Yes

Yes

MrSanjivNandanSahaya

Yes

Yes

Yes

Yes

Yes

Yes

Mr Om PrakashSaxena

Yes

Yes

Yes

Yes

Yes

Yes

Mr. Sanjay Sarda

Yes

Yes

Yes

Yes

Yes

Yes

Mr. RajendraSahay

Yes

Yes

Yes

Yes

Yes

Yes

MrPrakash Kumar Daman

Yes

Yes

Yes

Yes

Yes

Yes

MrRahul Damani

Yes

Yes

Yes

Yes

Yes

Yes

MrBijan Ray

Yes

Yes

Yes

Yes

Yes

Yes

MrKumud Kumar Dubey

Yes

Reasonable Knowledge

Yes

Yes

Yes

Mrs. RoliVerma

Yes

Reasonable Knowledge

Yes

Yes

Yes

2.11 Prevention of Insider Training

The company has adopted code of conduct for prevention of Insider Trading applicable to all directors, employees and other designated persons having access to unpublished price sensitive information. The company has made policy to keep the trading windows closed so long as unpublished price sensitive information is not made public. However there is no trading in the Calcutta Stock Exchange where the shares of the company is listed.

2.12
In compliance to Regulation-9, the company has adopted Document Retention and Archival Policy which is placed on the company s website
:
www.aplmetalsltd.com
. Kindly refer to other disclosures in Directors Report.

Committees of Board

3. Audit Committee (as per Regulation- 18)

The role, duties , responsibility and powers of the Audit Committee is as per Section-177 of the Act and Schedule-II , Part-C of the SEBI(LODR) Regulations,2015.The Audit Committee as on 31

st
March,2021 consisted of four directors out of which three (75%) are Independent and Non-Executives and have relevant finance and audit exposure. The Company vide SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/38 dated 19th March, 2020 and MCA Notification dated 24th March, 2020 for relaxation for holding of Board and Audit Committee Meeting held the 1st Audit Committee Meeting beyond the maximum gap of 120 days. The maximum time gap between other meetings was not more than 120 days. FourMeetings of Audit Committee were held on 29th June, 14th September, 09th November during 2020 and on 10th February, 2021. The attendance thereof is given below.

Sl No

Name of Director

		Status	No of Meetings	
			Held	Attended
1	Mr. BijanRay	Chairman Independent Director	4	4
2	MrSanjivNandanSahaya	Managing Director	4	4
3	Mr. Om PrakashSaxena	Independent Director	4	3
4	Mr. RajendraSahay	Independent Director	4	4

The Committee is headed by chairman of the committee who is an Independent Director. The representatives of Internal Auditors and Statutory Auditors do attend and participate in the meetings regularly on invitation. Minutes of the Audit Committee Meetings are read, discussed and noted by the Members of the Board and Audit Committee. The terms of reference of the Audit Committee are as per requirement of Section- 177 of the Act and revised Regulation 18 of SEBI (LODR) Regulations, 2015 such as oversight of financial reporting process and disclosure, appointment and remuneration of Auditors, Cost Auditors, Secretarial Auditors,Internal Auditors and Key Managerial Persons, review of quarterly, half yearly, and annual financial results andReport of Auditors thereon / evaluation of internal Financial Controls and risk management System and functioning of Whistle Blower Policy, all matters connected with Finance, Accounts, Audits and Investigations and others specified therein. There was no change in the composition of Audit Committee during the FY 2020-21 or thereafter.

4. Nomination and Remuneration Committee (as per Regulation- 19)

The role, duties, responsibility and powers of the Nomination and Remuneration Committee is as per Section-178 of the Act and Schedule-II, Part-D of the SEBI (LODR) Regulations, 2015

The Committee consisted of three Independent directors on 31st March, 2021. Four Committee meetings were held on 29th June, 14th September, 09th

November during 2020 and on 10
th
February, 2021 in which attendance was as below :-

Sll No

Name of Director

Status

No

of

Nom

&

Rem.

Committee Meetings

Held

Attended

1

Mr. Om PrakashSaxena

Chairman-

4

3

Independent Director

2

Mr. RajendraSahay

Independent Director

4

4

3

Mr. Kumud Kumar Dubey

Independent Director

4

4

Chairman of the Committee was present at the last Annual General Meeting of the Company.

There was no change in the composition of this committee in FY 2020-21. Performance evaluation of the Committee is already disclosed separately. One separate meeting of Independent director was held on 10.02.2021.

5. Stakeholder's Relationship Committee (as per Regulation- 20)

This Committee considers and resolves all grievances of share-holders of the company including complaint related to transfer of shares, non-receipt of Annual Reports, non-receipt of share dematerialized/ certificates, non-receipt of dividend etc. Overseeing performance of Registrar & Share Transfer Agents, and taking measures to improve quality of services to Investors.

In view of demise of Sri Ravi NandanSahaya dated 24th February, 2021 and resignation by Mrs. RoliVerma from the Board with effect from 29th June, 2021, the committee was reconstituted on 3rd August, 2021. Mr. Bijan Ray, Independent Director and Mr. RaghavBajoria, Non-Executive Director have been inducted as member w.e.f 3rd August, 2021. Mr. Bijan Ray has also been made chairman of this committee with effect from that date.

The Committee met twice on 14.09.2020 and 10.02.2021 in which quorum was present. Chairman of the Committee was present at the last Annual General Meeting of the Company .The committee has delegated the authority for transfer/transmission and other routine share-work for timely service to investors which are reported in every quarterly meeting of Board of Directors on a regular basis.

Details of complaintsreceived as reported under Regulation 13(3) of the Listing Regulations and resolved by the Company during the financial year 2020-21 are given below:

Number of complaints pending at the beginning of the year

Nil

Number of complaints received during year

Nil

Number of complaints resolved during the year

Nil

Number of complaints not resolved to the satisfaction of the shareholder

Nil

Number of complaints pending at the end of the year

Nil

6. Risk Management (as per Regulation- 21)

Regulation-21 is not applicable to the company since it is not among top 1000 listed companies on the basis of market capitalization. However, the company had Risk Management Committee comprising of 4 members namely Mr. Prakash Kumar Damani , Chairman , Mr. SanjivNandanSahaya and Mr. Rahul Damani. There was no change in the composition of this committee in FY 2020-21 except Mr. Ravi NandanSahaya who ceased to be member due to his demise on 24

th
February, 2021.One meeting of the committee was held on 29
th
June, 2020.

Business risk evaluation and measures to mitigate the same is an ongoing process. The risk management process of the company involves risk identification, measurement, prioritization, monitoring, and mitigation as discussed in the Directors Report. The Committee periodically holds informal meetings with Executives/Management team.

7. Corporate Social Responsibility Committee

The company Corporate Social Responsibility Committee consisted of four members namely Mrs. RoliVerma (Independent Woman Director as Chair person),Sri Ravi NandanSahaya,Sri SanjivNandanSahaya, director and Sri RajendraSahay, an Independent director . In view of demise of Sri Ravi NandanSahaya on 24th February, 2021 and resignation of Mrs. RoliVerma from Board on 29th June, 2021, they have Ceased to be members of CSR Committee and Mr. Prakash Kumar Damani, Director (Non-Executive) and Mrs. Harsha Sharma, Independent Director have been appointed as member of this committee w.e.f 3rd August, 2021. MrPrakash Kumar Damani has also been appointed as chairman of this committee. One meeting of the committee was heldon 10

th
February, 2021 during the year which was attended by all the members except Mr Ravi NandanSahaya . The CSR policy of the company is uploaded on the website of the company. The Company was required to spend Rs. 11, 27, 000/-(Eleven Lacs Twenty Seven thousands only) which has been spent fullyas reflected in annexure containing Report ofExpenditure on Corporate Social Responsibility Activities.

8. Finance Committee
:

The Board has formed a separate Finance Committee to approve and authorise officials for accepting sanction and availing of Loans and other financial facilities not exceeding the limit set by the Board and exercise power to take decision in finance matters for smooth working subject to reporting the Board at the next meeting..

Finance Committee comprising of Mr. Om PrakashSaxena (Independent Director), Chairman, MrBijan Ray, Independent Director, MrsRoliVerma, Independent Director and Mr. RajnishGambhir, the Executive Director and Chief Financial Officer. One meeting of the committee was held on 5

th
January, 2021 during the year which was attended by all the members .

9. Remuneration to Directors and their Relatives

The remuneration paid to whole time directors and their relatives; if any; is decided by Board of Directors on recommendation of the Nomination and Remuneration Committee and also approved by Shareholders in General Meeting wherever required. While deciding remuneration factors like experience, qualifications, industry trends, financial position of the company, and other relevant factors are considered. Directors interested do not participate in discussion and vote on the resolution approving remuneration.

There is no pecuniary relationship or transactions with Non-executive Independent directors during the financial Year 2020-21 other than those disclosed in this Annual Report for fy 2020-21

Schedule - V of the Companies Act, 2013 is adhered for remuneration. The total remuneration paid to the Directors during the period is within the threshold as prescribed under Regulation 17 of the SEBI (LODR) Regulations, 2015, as amended.

The non-executive directors are entitled to sitting fees. Presently, the company does not have any scheme for grant of stock options to directors or the employees. The details of remuneration paid are given below:-

(a) Remuneration to Executive Directors during FY 2020-21

Name of the DirectorRupees

Sri SanjivNandanSahaya / Managing Director: Rs. 30,00,000/- for the FY 2020-21 (Fixed including Basic Salary of Rs. 20,00,000 and House Rent Allowance of Rs. 10,00,000)

(

b)
Remuneration Paid to Relative of Directors during FY 2020-21

No relative of any director was employed in the company during FY 2020-21

(C) Remuneration to Non-Executive Directors during FY 2020-21

The non-executive directors were paid fees @ Rs. 4000/-- for each meeting of the Board /Committee as decided at the Board Meeting held on 12th November, 2013. The remuneration to any one Non-Executive Director is not more than 50% of total remuneration to all Non-Executive Directors during the financial year 2020-21 which are given below:

Name of the Director
s
Sitting Fees (Rupees)

Sri Ravi NandanSahaya 20,000

Sri Om PrakashSaxena 36,000

Sri RajendraSahay 52,000

Sri BijanRay 32,000

Smt. RoliVerma 24,000

Sri Kumud Kumar Dubey

32,000

Total
1, 96,000

10. Vigil Mechanism and Whistle Blower (as per Regulation- 22)

The Company has in place a vigil mechanism and Whistle Blower Policy for directors and employees to report their genuine concerns in line with Regulation-22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same was also placed on on the company s website:www.aplmetalsltd.com.The Scheme provides (i) safeguards against victimization to person availing the mechanism and (ii) no personnel is denied direct access to the chairman of Audit Committee and chairman of the Board. The Whistle Blower Policy , enables stakeholders to report insider trading violations as well as reporting of instances of leak of Unpublished Price Sensitive Information , if any.

11. Related Party Transactions - Regulation-23

The company has formulated policy on dealing with Related Party Transactionsand for disclosure of material related party contracts or arrangements as per regulation-30 of the SEBI (LODR) Regulations, 2015 which are placed on the company s website:

www.aplmetalsltd.com.
All transactions with Related Parties in compliance to Ind AS -24 are disclosed in Note-2.13 in the Audited Financial Statement forming part of this Annual Report which are at arm s length price and do not attract Section-188 of the Companies Act, 2013. The approval of the Audit Committee and Board has been obtained for all such transactions during the year as per Regulation-23 of The SEBI (LODR) Regulations, 20I5.

12. Significant related party transactions that may have potential conflict with the interest of the company at large.

The members of senior management have made disclosure to the Board relating to all material, financial and other transactions stating that they did not have personal interest that could result in a conflict with the interest of the company at large.

13.
Disclosures of non-compliance by the company, penalties, and strictures imposed on the company by stock exchanges or SEBI or any statutory authority on any matter related to capital markets, during the last three years

During the year under review, there was no penalty or stricture imposed on the company by Stock Exchange or SEBI or any statutory authority on any matter related to capital markets. The company has complied with applicable mandatory requirements in terms of SEBI (LODR), Regulations, 2015. The non-mandatory requirements have been adopted to the extent and in the manner as stated under the appropriate headings detailed elsewhere in this report.

14
. Disclosure of Commodity Price risks and Commodity hedging activities.

During the year, the company was not engaged in any type of Commodity hedging for fluctuation of raw-material and other Input costs due to financial constraints. However, it ensured hedging of Foreign Exchange Exposure involved in Imports and exports through bank as and when required.

15.
Non Acceptance of the Recommendation of any Committee of the Board
:

There was no such instance during the financial year 2020-21 when the board had not accepted any recommendation of any Committee of the Board

16. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

There was no complaint of sexual harassment case reported during the year nor pending at any time

17. The Disclosures of the compliance with Corporate Governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 are as under:

Regulation

Particulars of Regulations

Compliance status

17

Board of Directors

Yes

18

Audit Committee

Yes

19

Nomination and Remuneration Committee

Yes

20

Stakeholders Relationship Committee

Yes

21

Risk Management Committee

Yes

22

Vigil mechanism

Yes

23

Related Party Transactions

Yes

24

Corporate Governance requirements with respect to subsidiary of listed entity

N.A.

25

Obligations with respect to Independent Directors

Yes

26

Obligation with respect to Directors and senior management

Yes

27

Other Corporate Governance requirements

Yes

46(2)(b) to (i)and (t)

Website

Yes

N.A. indicates Not Applicable

18.
Disclosure with respect to demat suspense account / Unclaimed Suspense Account:

The Company does not have any securities in the demat suspense account/unclaimed suspense account.

19. Non-compliance of any requirement of corporate governance report of sub-paras (2) to (10) of Schedule V of the Listing Regulations:

The Company has duly complied with the requirements specified in Regulations 17 to 27 and clauses (b) to (i)and (t) of sub- regulation (2) of Regulation 46 of the Listing Regulations

20.
Total fees paid to the Statutory Auditors for the financial year 2020-21 is Rs. 5,75,000/- and disclosed in Note No-28 of the Financial statements
.

21. Audit of Share Capital

Mr. B.N. Khandelwal (ACS-1614, CP-1148) practicing company secretary carried out the secretarial audit on a quarterly basis to reconcile the total admitted capital with National Security Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The secretarial audit report confirms that the total issued and listed capital is in agreement with the total number of shares in physical form and total number of dematerialized shares held with NSDL and CDSL.

22. General Body Meetings

The last two years annual general meetings were held at Kala Mandir (Kalakunj), 48, ShakeseareSarani , Kolkata - 700017 on. (i) 14

th
September, 2018 at 11.30 AM (ii) 27
th
September, 2019 at 11:30 AM and last year AGM on
10
th
November, 2020 was held
through Video Conferencing/other Audio Video Mode at 12.00 Noon.

22.1 Special Resolutions passed in the Three Annual General Meetings

Date of Meeting

Special Resolutions Passed

14

th
September , 2018

Approved continuation of Sri Ravi NandanSahaya as Non-Executive Director beyond age of 75 years as per Regulation-17 (1-A)

27

th
September, 2019

NIL

10th November, 2020

To approve reappointment and remuneration of Managing Director for Five Years from 1

st
October 2020 to 30
th
September, 2025

To re-appoint Mr Om PrakashSaxena (DIN-01059659) as Independent Director

To re-appoint MrRajendraSahay (DIN- 02633026) as Independent Director

None of the subjects placed in the last three Annual General Meeting required approval by a postal ballot

23. The Management Discussion and analysis report is already covered in Directors Report.

24. Means of Communication

The unaudited quarterly, Half yearly and Audited financial results and other Notices/disclosures as per SEBI (LODR) Regulations is usually published in the newspapers in English and vernacular language in (1) The Echo of India (English) and The AarthikLipi(Bengali). The financial Results and other Notices/disclosures as per SEBI (LODR) Regulations are also placed on the company's website

www.aplmetalsltd.com
which
has a dedicated section for ShareholdersInformation. The company did not issue any official news release nor given any presentation to analysts/investors during financial Year 2020-21.

25. GENERAL SHAREHOLDER INFORMATION

25.1 72

nd
Annual General Meeting of Shareholders

Date &Time/Venue : On 29

th
September, 2021, at 12.30 P.M through Video Conferencing/other Audio Video Mode as given in the Notice of 72
nd
Annual General Meeting.

Book Closure::From 23

rd
September, 2021to 29th September, 2021 (bothdays inclusive)

25.2 Financial Calendar for FY 2021-22 (Tentative)

Annual General Meeting for FY 2021-22: 4th Week of September, 2022

25.3
Financial reporting for the quarterly ResultsDate of Board Meeting
(Tentative)

Quarter ending 30th June 2021 :by 14

th
August, 2021

Quarter ending 30th September 2021between 1st to 15th November, 2021

Quarter ending 31st December 2021between 1st to 15th February, 2022

Quarter ending 31st March 2022 between 1st to 30th May, 2022

25.4 Dividend Payment Date-
No dividend declared in FY 2020-21

25.5 Listing of Shares / ISIN

Name of Stock Exchange :The Calcutta Stock Exchange Association Limited

Stock Code :11026

ISIN allotted by Depositories : INE 578E01019

Company ID Number (CIN) : L 24224WB1948PLC017455

ISO: : I-OSC201906003

Annual listing fees to the Stock Exchange has been paid up to date

25.6 Market Price Data / Stock Price Performance

There has been no trading of the company's equity shares during the year under review at The Calcutta Stock Exchange Association Ltd.

25.7 Shareholding pattern of Equity Shares as on 31
st
March 2021

No. of Shares of

% to total

Particulars

Rs. 10/- each

Promoters & Promoters Group

77,81,679

72.55

Bodies Corporate - Non Promoters

114437

1.05

Public Shareholding

2827888

26.38

Others-Bank, NRI etc

2,383

0.02

Total

107,26,387

100.00

Distribution of Shareholding of Equity Shares as on 31
st
March 2021

Srl	NO. OF SHARES		No. of Holders	% to Total	Total Shares	% to Total
1.	1 -	500	10701	97.6903	11,77,165	10.9745
2.	501 -	1,000	133	1.2142	96,147	0.8964
3.	1,001 -	5,000	73	0.6664	1,44,534	1.3475
4.	5,001 -	10,000	11	0.1004	84,775	0.7903
5.	10,001 -	50,000	16	0.1461	2,58,220	2.4073
6.	50,001 -	1,00,000	9	0.0822	6,69,223	6.2390
7.	1,00,001 -	And Above	11	0.1004	82,96,323	77.3450
	Totals		10954	100.0000	1,07,26,387	100.0000

25.8 Dematerialization of Equityshares and liquidity

The shares of the company are in compulsory demat segment and are available for holding in the depository systems of both NSDL and CDSL. Out of 29,44,708 equity shares of Rs. 10/- each held by the persons other than promoters, 18,33,270 equity shares (62.26%) have been dematerialized and balance 11,11,438(37.74%) are in physical form as on 31st March 2021. The equity shares of the company are listed with Calcutta Stock Exchanges and listing fees upto FY 2020-21 has been paid. Other Stock Exchanges have been derecognized by SEBI. The financials of the company does not meet with the criteria for listing with Bombay Stock Exchange or National Stock Exchange.

25.9 Share Transfer System and RTA

With a view to rendering prompt and efficient service to the investors, M/S Niche Technologies Private limited has been appointed as the Registrar and Share Transfer Agent of the company. As per amended Regulation 40 of SEBI (LODR) Regulations, 2015, with effect from 1st April, 2019 any request for transfer of any listed securities cannot be processed unless they are in dematerialized Form with a depository except request for Transmission or Transposition of name, Hence, all Shareholders are requested to dematerialize all the equity shares held in physical mode with a depository immediately

Shareholders are requested to correspond with the share transfer agent for transfer and transmission of shares, change of address and queries pertaining to their shareholding etc. at their address given in this report.

The company has not issued any Global Depository Receipt / American Depository Receipt / Warrant or any convertible instrument, which is likely to have impact on the company's equity.

25.10
Address for investor correspondence

For transfer / dematerialization of shares and any other query relating to the Equity shares of the company

Niche Technologies Private Limited,

3A, Auckland Place,7th Floor, Room No. 7A & 7B,
Kolkata 700017 Phones: (033) 2280 6616/6617/6618(3 Lines)
Email-Id :

nichetechpl@nichetechpl.com
Website :
https://www.nichetechpl.com

For any query on annual report / investors' Grievance

To the company at address given below

25.11
Address for Communicationwith the company

The Company Secretary& Compliance Officer

APL Metals Limited

RegdOffice: 18/1A, Hindustan Road, Kolkata 700029

E-mail: aplcalcutta@rediffmail.com; Website: www.aplmetalsltd.com

Telephone: 033- 2465 2433/34 (2 lines) Fax: 033 2465 0925

Name /Membership No of Compliance Officer: Ram NarayanPrajapati FCS-1889

25.12
Plant Locations

1.B.T.Road260, Barrackpore Trunk Road Sodepur, Kolkata -700 115

2.MalwanPlot No. B-4 & B-5 UPSIDC Industrial Areas Malwan, Fatehpur (U.P) Pin - 212664

3.Panskura, ViII: Kanakpur, P.O.- Naranda (Panskura) Dist:PurbaMedinipore (West Bengal)

Pin -721139

26. Credit Rating
:

The company has been assigned ACQUITE BB+/ Outlook Stable by a bank approved Rating Agency in respect of Fund Based Working Capital facilities from the bank. The company has not obtained rating of any other debt since same is not required. The company has complied with the disclosures requirements stipulated by the Rating Agency. The company has not mobilized any fund by issue of any debt securities or deposits from public through preferential or qualified institutional placement or private placement.

27.
Annual Certification of Code of Conduct under Regulation 34(3) read with Regulation-26 of the SEBI (LODR) Regulations, 2015;

In compliance with Regulation 34(3) read with Regulation 26.3 of the SEBI (LODR) Regulations, 2015; the company has formulated code of conduct for directors and senior management personnel and placed it on the website of the company. We hereby confirm that all the board members and senior management personnel of the company have affirmed compliance with the code of conduct of the company during the year ended 31st March, 2021.

28
.
Other Disclosures
:

(a)
Certificate from Practising Company Secretary

(i) Certificate as required under Part C of Schedule V of SEBI Listing Regulations, received from B. N. Khandelwal, Company Secretary, in practice certifying that none of the directors on the Board of the Company is debarred or disqualified from being appointed or continuing as directors of companies by the Board/ Ministry of Corporate Affairs or any such statutory authority, is annexed at the end of this Report.

(ii) Certificate on Annual Secretarial Compliance Report for the year ended March 31, 2021 as per Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") received from B. N. Khandelwal, Company Secretary, in practice

(b)
Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A):

The Company has not raised any funds through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) during the financial year 2020-21.

(c)
Details of compliance with mandatory requirements and adoption of the non-mandatory requirements:

The Company has complied with all the mandatory requirements prescribed by SEBI Listing Regulations. The Company has also complied with non-mandatory requirements as stated under Part E of Schedule II to the Listing Regulations for financial year 2020-21

For and on behalf of Board of Directors

SanjivNandanSahaya , Prakash Kumar Damani

Chairman & Managing Director Director

(00019420) (DIN-01166790)

Place: Kolkata

Date: 3
rd
August, 2021

29. Certificate by Chief Executive Officer & Chief Financial Officer under Reg- 33(2) and 17(8)

While placing quarterly financial results CEO and CFO of the company; certify to the Board under Reg-33(2) that the financial results do not contain (i) any false or misleading statement or figures and (ii) do not omit any material fact which makes the statements misleading. The Annual Certificate by CEO/CFO under Reg-17(8) is furnished below:-

The Board of Directors

APL Metals Limited

18/1A, Hindustan Road, Kolkata - 700029

To the best of our knowledge and belief, we certify that-

(a) We have reviewed the financial statements and the cash flow statement for the year ended on 31

st
March,2021 and based on our knowledge and belief, we state that:

(i) These statements do not contain any materially untrue statement or omit any material

fact or contain any statement that might be misleading

(ii) These statements together present a true and fair view of the Company's affairs and are

in compliance with existing accounting standards, applicable laws and regulations

(b) There are no transactions entered into by the Company during the year, which are fraudulent,

illegal or violate of the Company's code of conduct.

(c) We are responsible for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the same over the financial reporting of the Company and we have not come across any reportable deficiencies in the design or operation of internal controls.

(d) We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and Audit Committee-

(i) significant changes, if any, in the internal control over financial reporting during the year

(ii) significant changes, if any, in the accounting policies made during the year and that the

same has been disclosed in the notes to the financial statements; and

(iii) There are no instances of significant fraud of which we have become aware.

Sd/-

Place: Kolkata RajnishGambhir

Dated:3rd August, 2021 Chief Financial Officer

SanjivNandanSahaya (DIN-00019420)

Managing Director &CEO

30.
CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,

The Members of APL Metals Limited,

Kolkata , West Bengal

I have examined the relevant registers, records, forms, returns and disclosures received from the Directorsof

APL Metals Limited
havingCIN : L24224WB1948PLC017455 and having registered officeat 18/1A, Hindustan Road, Kolkata-700 029 (hereinafter referred to as the Company), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal
www.mca.gov.in
as considered necessary and explanations furnished to me , I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2021 have been debarred or disqualified from being appointed or continuing as Directors of the Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority
:

Sl	Name of Director	DIN	Date of Appointment
1	Mr SanjivNandanSahaya	00019420	6 th January, 2005
2	Mr Om PrakashSaxena	01059659	28 th April,2010
3	Mr. Sanjay Sarda	00208161	29 th May,2017
4	Mr.RajendraSahay	02633026	30 th May,2013
5	Mr.Prakash Kumar Damani	01166790	12 th Nov,2016
6	Mr.RahulDamani	05216197	12 th Nov,2016
7	Mr.Bijan Ray	02668395	13 th February,2017
8	Mr.Kumud Kumar Dubey	07733333	13 th February,2017
9	Mrs.RoliVerma	08137239	18 th May, 2018

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of theCompany.

Sd/-		
Place: Kolkata B. N. Khandelwal Date: 27		

th July, 2021 CP No.: 1148 UDIN A001614C000693360	Membership No. :ACS 1614		

31. Auditors Certificate on Corporate Governance

To

The Members of

APL Metals Limited

We have examined the compliance of the conditions of Corporate Governance by APL Metals Limited (Formerly Associated Pigments Limited) having registered office at 18/1A, Hindustan Road, Kolkata- 7000029 as per Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31

st
March, 2021.

Management s responsibility

The Company s management takes full responsibility of the compliance of the conditions of corporate governance as stipulated in the regulations mentioned above.

Auditors responsibility

Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We conducted our engagement in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. Our responsibility is to certify based on the work done.

Conclusion

In our opinion, and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as specified in Regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of Regulation 46 and paragraphs C, D and E of Schedule V of the Listing Regulations, as applicable.

We further state that such compliance is neither an assurance as to the further viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

Restrictions on use

This certificate is issued solely for the purposes of complying with the aforesaid Regulations and may not be suitable for any other purpose.

For Sanjay Maheswary& Co

Chartered Accountants

Firm Registration No: 329718E

Sd/-

(Sanjay Kumar Maheswary)

(Proprietor)

Date: 3
rd
August, 2021

Membership No. 51625

Place: Kolkata

UDIN 21051625AAAACA8249

ANNEXURE - 2

STATEMENTOF EMPLOYEES PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) & (2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 FOR FY 2020-21

Name of the Director / CEO / CFO / Company Secretary / Manager

Designation

(i) Ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2020-21

(ii)Percentage increase in Remuneration during

2020-21

Mr. Sanjiv Nandan Sahaya

Managing Director/CEO

16.67:1

NIL

Mr. Rajnish Gambhir

Executive Director / CFO

3.89:1

17.14%

Mr. Ram Narayan Prajapati

Company Secretary

4.56:1

14.63%

Sl. No.

Description

Remarks

(iii)

the percentage increase in the median remuneration of employee in the financial year;

20%

(iv)

the number of permanent employees on the rolls of company;

91

v.

average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

Average Percentile Increase in Remuneration of Non-Managerial Remuneration 12.69%.

Average Percentile Increase in Remuneration of Managerial Remuneration-12.05%.

The Increase is normal and based on performances decided by the company.

No employee was in receipt of remuneration exceeding the minimum threshold limit prescribed for reporting under Rule-5(2) and hence same is not furnished.

The list of top ten employees in terms of Remuneration on 31
st
March,2021 as per Rule-5(2) are as under:
-

Sl

Name/Age/Qualification/Experience/Last Employment/ Date of Appointment

Designation /Number of Equity Shares held

Gross Remuneration (Rupees)

1

Mr. SanjivNandanSahaya/62/B.Tech/ more than 38years/None/1

st
October ,1982

Managing Director and Chief Executive Officer(KMP)-21,63,657 equity shares

30,00,000

2

Mr. Ram Narayan Prajapati/69/B.Com, FCA, FCS,LLB/more than 40years/Jindal Pipes Limited/30

th
May,2013

Company Secretary and Compliance Officer(KMP)/-100 equity shares

9,40,000

3

Mr. RajnishGambhir /60 /B.Com//more than 36years/ Self-employed/1

st
November,2008

Executive Director/Chief Financial Officer (KMP)/-500 equity shares

8,20,000

4

Mr. Pushpendu Das/61/B.Sc/more than 36yrs/ Self-employed//1

st
April,1992

Factory Manager Nil equity shares

7,50,000

5

Mr. RajuChowdhury / 31/ M.com, ACS, LLB/ more than 8 years/ self employed/1

st
March, 2021 (Part of the Year)

Jt. Company Secretary - Nil Equity Shares

51,500

6

Mr. Sanjay Prasad/57/B.Com(Hon)/ more than 31 years/Self-employed/1

st
July ,2003

Senior Manager (Accounts)

-622 equity shares

6,90,000

7

Mr. Kunal Gupta/64/B.A. (Hon)/ more than 39 years/Essilor India Pvt Ltd/1

st
February ,2011

Deputy General Manager (Sales)

Nil equity shares

5,76,200

8

Mr. Anil Kumar Verma/73/MBA/ more than 45 years /Self Employed /1

st

April , 2009

Regional Sales Manager- 322 equity shares

5,55,000

9

Mr. Ranjit Kumar Ghosh /76/Diploma in Mechanical Engineering/ more than 45 years/Self employed/ 2

nd
May,2016

Maintenance and Development Manager Nil equity shares

3,90,000

10

Mr. PratyayArun/Bachelor of Engineering in Electricial/ more than 10 years /17

th
August,2009

Electrical Engineer Nil Equity Shares

395500

It is hereby affirmed that the remuneration to managerial personnel referred above is as per the remuneration policy of the company and as per Appointment Letters .

All aboveemployee were paid remuneration for the full year except for lock down period of April and May, 2020 when all operations were suspended due to Covid-19 Pandemic and item 5 which was for one month only.

Only Mr. SanjivNandanSahaya is the member of the Board of Directors. None of the other employees is relative of any director. Other details can be furnished to the shareholders on request.

ANNEXURE 3

ANNUAL REPORT ON CORPORATE SOCIAL RESPOSIBILITY (CSR) ACTIVITIES (Pursuant to Section-135 read with the Companies Social Responsibility Policy Rules, 2014) (CSR Rules)

1.
BriefOutlineonCSRPolicyoftheCompany:

The Board of Directors have approved its CSR Policy recommended by CSR Committee named as APL CSR Policy in accordance with Section 135 of the Companies Act 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 which underlines the guiding principles and mechanisms for undertaking various CSR activities/ programs by the Company .The objectives of the APL CSR Policy are to:

Increasingly contribute to activities that are beneficial to the society and community at large.

Chart out a mechanism for undertaking CSR activities directly or engaging approved external agency to carry out such activities in compliance to the existing and up dated legal and regulatory requirements.

The CSR policy setting out CSR activities is posted on the web link of the company http://aplmetalsltd.com/Index.aspx

2.
Composition of CSR Committee

SR.

Nameof Director

Designation / Nature of directorship

Numberof

Numberof

No.

meetings

meetings

ofCSR

ofCSR

Committee

Committee

held during

attended

theyear

during the

year

1.

Mrs. RoliVerma

Chairperson Non Executive Independent Director

1

1

2.

Sri Ravi NandanSahaya

Member Non Executive Director

1

0

3.

Sri SanjivNandanSahaya

Member Managing Director & CEO

1

1

4.

Sri RajendraSahay

Member Non Executive Independent Director

1

1

In view of demise of Sri Ravi NandanSahaya on 24

th
February,2021 and Resignation of Mrs. RoliVerma from Board on 29
th
June , 2021, they have Ceased to be members of CSR Committee and Mr. Prakash Kumar Damani, Director (Non-Executive) and Mrs. Harsha Sharma, Independent Director have been appointed as member of this committee w.e.f 3
rd
August, 2021. MrPrakash Kumar Damani has also been appointed as chairman of this committee.

3. Web-link where Composition of CSR committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the Company-

http://aplmetalsltd.com/Index.aspx.

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

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

Sl. No

Financial Year

Amount available for set-off from preceding ?nancial years (in Rs.)

Amount required to be set- off for the ?nancial year, if any (in Rs.)

1

NIL

NIL

NIL

6. Average net profit of the company as per section 135(5):Rs. 563.61 lacs

7. (a) Two percent of average net pro?t of the company as per section 135(5):Rs. 11.27 lacs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous ?nancial years:Nil

(c) Amount required to be set off for the ?nancial year: if any:Nil

(d) Total CSR Obligation for the ?nancial year (7a+7b-7c)-Rs. 11.27 lacs

8.
(a) CSR amount spent or unspent for the ?nancial year

Total Amount Spent for the Financial Year (Amount in lakh)

Amount Unspent (in Rs)

Total Amount transferred to Unspent CSR Account as per section 135(6).

Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).

Amount

Date of transfer

Name of the Fund

Amount

Date of transfer

Rs. 11.50 lacs

-----Not Applicable----

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

Sr.

No.

Name of the project

Item from the list of activities in Schedule VII to the Act.

Local area (Yes / No)

Location of the project.

Project duration

Amount allocated for the project (in `)

Amount spent in the current financial Year (in `)

Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in `)

Mode of Implementation Direct (Yes/No)

Mode of Implementation

Through

Implementing Agency

State

District

Name

CSR

Registration No.

-----Not Applicable----

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

Sr. No

Name of the project

Item from the list of activities in Schedule VII to the Act

Local area (Yes / No)

Location of the project.

Amount spent for the project (Amount in lakh)

Mode of Implementation Direct (Yes/No)

Mode of Implementation Through Implementing Agency

State

District

Name

CSR

Registration No.

1

Donation to :- Centre for Environment Management & Participatory Development

for Sanitation , , Safe drinking water

Clause-I Promoting Sanitation , , Safe drinking water, eradicating hunger, poverty etc

South 24 Parganas of West Bengal

West Bengal

South 24 Parganas

Rs. 11.50

Yes

Centre for Environment Management & Participatory Development

NA

Total

Rs. 11.50 lacs

(d) Amount spent in Administrative Overheads: No amount spent separately on Administrative Overhead.

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

(f) Total amount spent for the Financial Year (8b +8c +8d+ 8e): Rs. 11.50 lacs

(e) Excess amount for set off, if any:

Sr. No	Particulars	Amount in lakh
1	Two percent of average net profit of the company as per section 135(5)	Rs. 11.27
2	Total amount spent for the Financial Year	Rs.11.50
3	Excess amount spent for the financial year [(2)-(1)]	Rs.0.23
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
5	Amount available for set off in succeeding financial years [(3)-(4)]	Rs.0.23

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

Sr.

No.

Preceding Financial Year

Amount transferred to Unspent CSR Account under section 135

(6) (Amount in

lakh)

Amount spent in the reporting Financial Year (Amount in lakh)

Amount transferred to any fund specified under Schedule VII as per section 135(6), if any

Amount remaining to be spent in succeeding financial years. (Amount in lakh)

Name of the Fund

Amount (in lakh)

Date of transfer

----Not Applicable ----

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

Sr. No

Project ID

Name of the Project

Financial Year in which the project was commenced

Project duration

Total amount allocated for the project (Amount in lakh)

Amount spent on the project in the reporting Financial Year (Amount in lakh)

Cumulative amount spent at the end of reporting Financial Year. (Amount in lakh)

Status of the project- Completed

/ Ongoing

----Not Applicable-----

10
In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the ?nancial year

(

asset wise details) Not Applicable

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

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

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

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

11

.
Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) Not applicable.

Mr.SanjivNandanSahaya (DIN 00019420) Prakash Kumar Damani
(DIN-01166790)
Managing Director Chairman CSR Committee

Director

Kolkata

Dated:3
rd
August, 2021

ANNEXURE-4

MR - 3

Secretarial Audit Report

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

Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31
ST
MARCH, 2021

To,

The Board of Directors

APL METALS LIMITED

(Formerly Associated Pigments Limited)

18/1A, Hindustan Road,

Kolkata 700 029

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by APL Metals Limited (hereinafter called the Company). The 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's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 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 and in the manner reported hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by APL Metals Limited for the financial year ended on March 31, 2021 according to the provisions of -

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder;

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

a) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015;

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with client;

f) The Securities and Exchange Board of India (Delisting of Equity shares) Regulations, 2009;

g) The Securities and Exchange Board of India(Buyback of securities) Regulations, 2008;

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

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

vi) Other Applicable Acts:

a. The Employees Provident fund and Miscellaneous Provisions Act, 1952

b. Employees State insurance Act, 1948

c. Factories Act, 1948

d. Indian Contract Act, 1872

e. Income Tax Act, 1961 and Indian Tax Laws

f. Industrial dispute Act, 1947

g. The Payment of Bonus Act, 1965

h. The Payment of Gratuity Act, 1972

i. The Payment of Wages Act, 1936 and other applicable Labour Laws.

j. Sexual harassment of woman at workplace (prevention, Prohibition and Redressal) Act,2013

k. Indian Boilers Act, 1923.

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

(i) Secretarial Standards (SS-1 and SS-2) issued by the institute of Company Secretaries of India.

(ii)The Listing Agreements entered in to by the Company with Stock Exchanges

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

I further report that

TheBoard of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The change 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 related notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and 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 there are adequate system and process in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter on the even date which is annexed as Annexure A

and forms an integral part of this report

B.N. KHANDELWAL

Company Secretary in Practice

Place: Kolkata

ACS NO - 1614

Date: 27

th
July, 2021

CP NO - 1148

UDIN: A001614C000693525

ANNEXURE A

To,

The Board of Directors

APL METALS LIMITED

(Formerly Associated Pigments Limited)

18/1A, Hindustan Road,

Kolkata 700 029

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

1. Maintenance of Secretarial record is the responsibility of the Management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I had followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required I have obtained the Management representations about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither as 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.

B.N. KHANDELWAL

Company Secretary in Practice

Place: Kolkata

ACS NO - 1614

Date: 27th July, 2021

CP NO - 1148

UDIN: A001614C000693525

Textual information (2)

Description of state of companies affair

The company was incorporated with the name Associated Pigments Limited on twenty second December, 1948 and it obtained Certificate of Commencement of business on twenty fifth February,1949 . The name of the company was changed from "Associated Pigments Limited" to “APL Metals Limited” vide Certificate of Incorporation pursuant to change of Name issued by Government of India , Ministry of Corporate Affairs, Office of Registrar of Companies - Kolkata-700020, West Bengal, India on Twenty Fifth day of October Two Thousand Sixteen to ensure that name reflects its present line of activities .It is a 72 year old company engagedin production ofLead and lead products in its three manufacturing units out of which two are located in state of West Bengal and one in Uttar Pradesh in India. The products dealt by company are basemetals used in manufacturing of Lead Acid Storage Batteries andother industrial products. The corporate headquarter and registered office of the company is in Kolkata since 1948. The website address of company is: www.aplmetalsltd.com

Textual information (3)

Disclosures relating to amount recommended to be paid as dividend

The unpaid dividends for FY 2010-11 have already been transferred to IEPF on completion of 7 years and the details of same is uploaded on the website of the company www.aplmetalsltd.com.The company has not declared any dividend thereaftercompletion of 7 years and the details of same is uploaded on the website of the company www.aplmetalsltd.com . 36. Corporate Social Responsibility (CSR) The company has not declared any dividend thereafter

Textual information (4)

Details regarding energy conservation

CONSERVATION OF ENERGY 1. STEPS TAKEN IN FACTORY FOR CONSERVATION OF ENERGY/ RESEARCH & DEVELOPMENT: Energy conservation being one of the statutory protocols, the company has over the years adopted significant measures to maximize energy efficiency during various stages of the manufacturing process. After reaping rich benefits by installing PLC Control Panel and Automatic Control Skids in Rotary no.3 (2 years ago), the company is in process of installing the same systems at Rotary no.1, commissioning of which is aimed at August 2021. Further a 75KW VFD Panel is planned to be installed at the refining section which will improve efficiency of the four stirrers, thereby reducing power consumption considerably. 2. STEPS TAKEN FOR USING ALTERNATIVE SOURCES OF ENERGY: The Company is seriously thinking of installing Solar Power Panels on the roof of the factory sheds as an alternate source of energy which will be a landmark step towards ‘Green Energy’. 3. CAPITAL INVESTMENT ON ENERGY CONSERVATION: While much of the Capital Investment for PLC Control Panel and Automatic Control Skids at Rotary no.1 was done towards the end of FY 2019-20, about Rs.7 lakh was spent to procure an additional burner for the system. 4. BENEFITS DERIVED FROM ABOVE EFFORTS: As observed in case of Rotary no.3 over the past 2 years, the similar systems being installed at Rotary no.1 will entail reduction in consumption of fuel (Furnace Oil and Liquid Oxygen), reduction in consumption of electricity since batch time of smelting will reduce sizably and increase in crude lead productivity.

Textual information (5)

Steps taken or impact on conservation of energy [Text block]

1.
STEPS TAKEN IN FACTORY FOR CONSERVATION OF ENERGY/ RESEARCH & DEVELOPMENT:

Energy conservation being one of the statutory protocols, the company has over the years adopted significant measures to maximize energy efficiency during various stages of the manufacturing process. After reaping rich benefits by installing PLC Control Panel and Automatic Control Skids in Rotary no.3 (2 years ago), the company is in process of installing the same systems at Rotary no.1, commissioning of which is aimed at August 2021. Further a 75KW VFD Panel is planned to be installed at the refining section which will improve efficiency of the four stirrers, thereby reducing power consumption considerably.

Textual information (6)

Steps taken by the company for utilising alternate sources of energy [Text block]

1.
STEPS TAKEN FOR USING ALTERNATIVE SOURCES OF ENERGY:
The Company is seriously thinking of installing Solar Power Panels on the roof of the factory sheds as an alternate source of energy which will be a landmark step towards Green Energy .

Textual information (7)

Details regarding technology absorption

No technology has been imported in last five years. The technology imported in 1992 from BHAS (Australia) for manufacturing of lead at Panskura has already been absorbed. No technology has been imported in last five years. The technology imported in 1992 from BHAS (Australia) for manufacturing of lead at Panskura has already been absorbed.

Textual information (8)

Efforts made towards technology absorption [Text block]

Efforts made towards technology absorption
:

No technology has been imported in last five years. The technology imported in 1992

from BHAS (Australia) for manufacturing of lead at Panskura has already been absorbed.

Textual information (9)

Details regarding foreign exchange earnings and outgo

Foreign Exchange Earnings and Outgo Sl Particulars Current Year (Rs) Previous Year (Rs) 1 Actual Inflow during the year FOB Value of Exports 947406061 637521311 2 Actual Outgo during the year i. For Import of Raw Material 3184616913 2209972928 ii. For Interest & Bank Charges 431903 1056955 iii. For Foreign Travel - 488705 Iv Commission on sale 1105007 - Total Outgo for the year 3186153823 2211518588

Textual information (10)

Disclosures in director’s responsibility statement

Pursuant to Section 134(3) (c) and Section 134(5) of the Companies Act, 2013 the Directors of your Company confirm that -: (i) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any; (ii) 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 of the Company for that period; (iii) Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; (iv) Directors have prepared the annual accounts on a going concern basis; (v) Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and (vi) There is a proper system to ensure compliance with the provisions of all applicable laws and those systems are adequate and are operating effectively.

Textual information (11)

Details of material changes and commitment occurred during period affecting financial position of company

. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report The company is keeping watch on development of Lithium Ion batteries in place of traditional Valve Regulated Lead Acid (VRLA) batteries which may be a game changer for the Lead industry.. There is no other matter to report in respect of material changes or commitments which have occurred between the end of the financial year of the company and the date of this report affecting the financial position of the company except impact of covid-19 pandemic and lock down in June,2021 quarter. date of the report

Textual information (12)

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

.
Loans, guarantees and investments
The Company has not given any loans or guarantees under Section186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014. The company has not invested any amount in shares, debentures or other securities.

Textual information (13)

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

Contracts and Arrangements with Related Party

The company has formulated a policy for approval of all related Party transactions as per Regulation-23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Omni-bus prior approval is given by the Board for non-material routine nature of transactions and reported in quarterly meetings.

The Company follows a policy of disclosure of Related Party Transactions in each Meeting of the Audit Committee and also of the Board of Directors. All the related party transactions were in the ordinary course of business and on arm s length basis and were outside the purview of Section-188 (1) of the Act and are outside the purview of materiality of transactions which are reported in the notes to the audited financial statements in compliance to Ind As-24 and can be accessed on the company swebsite:

www.aplmetalsltd.com
.The company also periodically reports details of Related Party Transactions to Stock Exchanges in compliance to SEBI (LODR) Regulations. Hence there is no information to be reported in Form- AOC-2.

Textual information (14)

Details of statement indicating manner in which formal annual evaluation made by board of its performance and of its committees and individual directors [Text Block]

16.
Evaluation of Board, Committees and Individual Directors

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees, and individual directors pursuant to the provisions of the Act and the Listing Regulations.

The Board evaluated its performance after seeking inputs from all the directors on the basis of criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the Committees was evaluated by the Board after seeking inputsfrom the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are as provided in the Guidance Note on Board Evaluation issued by SEBI on January 5, 2017.

In a separate meeting of independent directors held on February 10, 2021, performance of non-independent directors and the board as a whole was evaluated without the presence of Non-Independent Directors and members of the management pursuant to Regulation 25 (3) of the Listing Regulations and Schedule IV of the Companies Act, 2013.

The Independent Directors in the said meeting also evaluated the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties. Additionally, the Chairman of the Board was also evaluated on key aspects of his role, taking into account the views of executive directors and non-executive directors in the aforesaid meeting. The above evaluations were then discussed in the board meeting that followed the meeting of the independent directors and meeting of the Nomination & Remuneration Committee, at which the performance of the board, its committees, and individual directors was also discussed.

Textual information (15)

Disclosure of extract of annual return as provided under section 92(3) [Text Block]

.
Annual Return

The Annual Return in Form No. MGT 7 in terms of amended section 92(3) of the Companies Act, 2013 isbeing uploaded and can be accessed at the company s website;

www.aplmetalsltd.com
.

Textual information (16)

Disclosure of statement on declaration given by independent directors under section 149(6) [Text Block]

Mr Om Prakash Saxena (DIN-01059659) and Mr Rajendra Sahay (DIN- 02633026) were appointed as Independent Directors for first term of five years at the 66th Annual General Meeting held on 26th September,2015.The Company has received separately their consents under section-152(5) of the Companies Act, 2013 in Form-DIR-2 and confirmations under Section-164(2) in Form-DIR-8 that they are free from any disqualification from being a director. The company has also received declarations separately confirming that they meet the criteria of Independence under Section-149(6) of the Act.

Mr Om Prakash Saxena is also chairman of Nomination and Remuneration Committee and member of Audit Committee of the company. Mr Rajendra Sahay is also member of Audit Committee, Nomination and Remuneration Committee and CSR Committee of the cdmpany. Mr Om Prakash Saxena will be completing age of 75 years prior to his retirement on 31st March, 2025. Hence, in compliance to the Regulation 17 (1A) of SEBI (LODR) Regulations, 2015 and provisions of the Act and , on recommendation of Nomination and Remuneration Committee , the Board of Directors of the Company have approved appointment of these two independent directors for a second term of five years up to 31st March, 2025 and continuation of Mr. Om Prakash Saxena after completion of 75 years of age subject to approval by shareholders by passing of Special Resolutions No-4 and 5 separately

In the opinion of the Board , the company s Independent directors fulfills the criteria of independence as mentioned in SEBI(LODR) Regulations, 2015 read with Section-149 of the Company s Act , 2013 as amended. All independent directors are independent of the management of the company.

None of the directors or Key Managerial Managerial Personnel or their relatives except Mr Om Prakash Saxena to whom the resolution relates is interested or concerned, financially or otherwise, in resolution No-4 .

None of the directors or Key Managerial Managerial Personnel or their relatives except Mr Rajendra Sahay to whom the resolution relates is interested or concerned, financially or otherwise, in resolution No-5.

In view of vast professional knowledge and experience the Board believe that their continuation as an Independent Directors will be in the interest of the company. Hence, your directors recommend their appointments as Independent directors for a second term of five years up to 31st March, 2025.

Textual information (17)

Reappointment of independent directors as per section 149(10) [Text Block]

1.

Special Resolution to re-appoint Mr. Om Prakash Saxena (DIN: 01059659) as Independent
Director

RESOLVED THAT
pursuant to the provisions of Sections 149 and 152 read with Schedule-IV and other applicable provisions of the Companies Act, 2013 as amended (the Act), the Companies (Appointment and Qualification of Directors) Rules, 2014 and provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended/ modified and applicable,
Mr. Om Prakash Saxena (DIN: 01059659)
who has given his consent for a re- appointment and submitted a declaration that he meets the criteria of Independence and whose reappointment has been recommended by the Nomination and Remuneration Committee and has been approved by the Board be and is hereby re-appointed as an Independent Director for a second term of consecutive five years up to 31st March 2025.fi

RESOLVED FURTHER THAT
pursuant to the provisions of Regulation 17 (1A) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015,

approval of the shareholders be and is hereby provided for continuation of directorship of Mr. Om Prakash Saxena (DIN: 01059659) even after attaining the age of 75 years during his tenure.

Special Resolution to re-appoint Mr. Rajendra Sahay (DIN: 02633026) as Independent Director

RESOLVED THAT
pursuant to the provisions of Section 149 and 152 read with Schedule-IV and other applicable provisions of the Companies Act, 2013 as amended (fithe Actfi), the Companies (Appointment and Qualification of Directors) Rules, 2014 and provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended/ modified and applicable,
Mr. Rajendra Sahay (DIN: 02633026)
who has given his consent for a re-appointment and submitted a declaration that he meets the criteria of Independence and whose reappointment has been recommended by the Nomination and Remuneration Committee and has been approved by the Board, be and is hereby re-appointed as an Independent Director for a second term of consecutive five years up to 31st March, 2025.

Textual information (18)

Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [Text Block]

Nomination and Remuneration Committee has formulated the Nomination, Remuneration and Evaluation Policy for Directors, Key Managerial Personnel (KMPs) and other employees in terms of the provisions of Section 178(3) of the Companies Act, 2013 and SEBI (LODR) Regulations. The said policy which has been approved by the Board outlines the appointment criteria and qualifications, the term/ tenure of the Directors on the Board of Company and the matters related to remuneration of the Directors. The details of composition of Nomination and Remuneration Committee and its meetings are provided in the Corporate Governance Report attached to this Report.

Textual information (19)

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

Risk Management
The Board has formulated Risk Management Committee to ensure stable and sustainable business growth and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objectives, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. The details of Risk Management Committee are given in the Report on Corporate Governance.

Textual information (20)

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [Text Block]

Corporate Social Responsibility (CSR)
Theprovisions of Sections 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are applicable to the company.The Boardof Directors have approved a CSR Policy which is uploaded on the web link:
http://aplmetalsltd.com/Index.aspx
.
As part of CSR initiative , the company has spent a sum of Rs 11,27,000/- for FY 2020-21 and full details of CSR activities on which the expenditure has been incurred as prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014 is appended as Annexure - 3 to this Report.

Textual information (21)

Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [Text Block]

16.
Subsidiary / Joint Ventures /Associates
The Company has no subsidiary or joint venture or associate company on which company has a significant influence as per Section-2(6) of the Companies Act, 2013 and hence disclosure inForm- AOC-1 and other disclosures including reconciliation of Profit as per Indian Accounting Standard Rulesis not provided in this Report.

Textual information (22)

Disclosure of financial summary or highlights [Text Block]

1.
Financial Results

The Company's financial performance for the year ended 31st march, 2021is summarized below:

(Rs. in Crores)

Particulars	2020-21	2019-20
Gross Sales	750.86	616.15
Less: Inter-Unit Sales	20.59	16.88
Gross Market Sales	730.27	599.27
Less: Taxes on Sales	96.92	81.30
Net Revenue from Operations as per Profit and Loss A/C	633.35	517.97
Other Income	0.28	4.78
Total Income	633.63	522.75
Less: Operating Expenses	607.93	497.56
Profit / (Loss) before Depreciation, Finance Cost and Tax	25.70	25.19
Less: Finance Costs	15.09	15.77
Cash Profit	10.61	9.42
Less: Depreciation for the year	1.44	1.36
Current Year Profit before Tax/Exceptional Item	9.17	8.06
Less: Exceptional Item (Arrear Depreciation)	-	-
Profit Before Tax	9.17	8.06
Less: Current Tax Expense/(Income)	-	(1.71)

Less : Deferred Tax Expense	2.45	6.08
Net Profit / (Loss) after Tax	6.72	3.69
Other Comprehensive Income/(Expense)	(0.51)	(0.08)
Total Comprehensive Income as per Audited Accounts	6.21	3.61
The deferred tax in 2019-20 was higher due to change in tax rate.		

Textual information (23)

Disclosure of change in nature of business [Text Block]

Change in the nature of business, if any

There is no change in nature of the business whichis same i.e.manufacture /trading in lead and lead products being base metals.

Textual information (24)

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

Changes in Board of Directors/Independent Directors during the year

Mr. Ravi NandanSahayawho was re-appointed at the last AGM has ceasedto be a director after death on 24th February, 2021.. Mrs. RoliVerma ceased to be a director with effect from 29th June, 2021 after resignation. Mr. Om PrakashSaxena and Mr. RajendraSahaya were re-appointed as Independentdirector for a second term of 5 years up to 31

st

March, 2025 and Mr. Prakash Kumar Damani was reappointed as a director liable to retire by rotation at the last Annual General Meeting. The information of directors seeking appointment/re-appointment are stated separately below.

Board Procedure

The Meetings of the Board of Directors are usually held at the Registered Office of the Company. The Directors are intimated well in advance by giving at least 7 days' notice. In view of Covid-19 Pandemic protocol all the meeting of Board as well as Committees thereof are held by permitted mode of Audio / Video conferencing and attendance are recorded on the basis of joining through Audio / Video link on specified date and time which is informed in advance to the persons entitled to attend such meetings. In case of participation from outstation, available member of Committee / Board are authorized to sign the minutes approved in the meeting. The Board reviews and discusses at each quarterly meeting the Management Discussion and Analysis Reports covering Production, Sales, Statutory payments and Compliances, Internal Audit Reports, Financial Results, Changes in Share-holding Structure, Investor Grievances, and all significant events etc. reported by the Management. The Company vide SEBI circular no. SEBI/HO/CFD/CMD1/CIR/P/2020/38 dated 19th March, 2020 and MCA Notification dated 24th March, 2020 for relaxation for holding of Board and Audit Committee Meeting held the 1st Board Meeting of the Financial Year 2020-21 beyond the maximum gap of 120 days. The gap between the other Board Meetings did not exceed one hundred and twenty days. Four Board Meetings were held during the financial year ending on 31st March 2021 - on 29th June, 14th September, and09th November during 2020 and on 10th February, 2021

Textual information (25)

Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [Text Block]

Subsidiary / Joint Ventures /Associates

The Company has no subsidiary or joint venture or associate company on which company has a significant influence as per Section-2(6) of the Companies Act, 2013 and hence disclosure inForm- AOC-1 and other disclosures including reconciliation of Profit as per Indian Accounting Standard Rulesis not provided in this Report.

Textual information (26)

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

Deposits

The Company has not accepted any deposits from the public, and as such, there are no outstanding deposits in terms of the Companies (Acceptance of Deposits) Rules, 2014.

Textual information (27)

Details of significant and material orders passed by regulators or courts or tribunals impacting going concern status and company’s operations in future [Text Block]

Details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

There were no significant and material orders passed by regulators or courts or tribunals during the year impacting the going concern status and Company's operations in future.

Textual information (28)

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

Internal Financial Control

The Company has established internal control system to assess and ensure effective and efficient financial and operational controls. Internal Audit Team conducts audit of financial transactions on quarterly basis to ensure checks and compliances which are reported to the Audit Committee for review and recommendations to the Board for approval and necessary execution.

The Audit Committee reviews the adequacy of internal and financial control systems and suggests the areas for improvement from time to time. These are thoroughly deliberated by Audit Committee with Internal, Statutory and other Auditors.The internal financial control system has been designed to provide reasonable assurances with regard to recording and providing reliable financial and operational information, complying with applicable statutes, safeguarding of assets, proper authorization and compliance with corporate decisions and policies. The Audit Committee and Directors regularly review the effectiveness of internal controls, compliance, controls, financial and operational risks, and related party transactions in the Board and other Committee meetings.

Textual information (29)

Disclosure of contents of corporate social responsibility policy [Text Block]

Corporate Social Responsibility (CSR)
Theprovisions of Sections 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are applicable to the company.The Boardof Directors have approved a CSR Policy which is uploaded on the web link:
http://aplmetalsltd.com/Index.aspx
.
As part of CSR initiative , the company has spent a sum of Rs 11,27,000/- for FY 2020-21 and full details of CSR activities on which the expenditure has been incurred as prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014 is appended as Annexure - 3 to this Report.

Textual information (30)

Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [Text Block]

Evaluation of Board, Committees and Individual Directors

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees, and individual directors pursuant to the provisions of the Act and the Listing Regulations.

The Board evaluated its performance after seeking inputs from all the directors on the basis of criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the Committees was evaluated by the Board after seeking inputsfrom the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are as provided in the Guidance Note on Board Evaluation issued by SEBI on January 5, 2017.

In a separate meeting of independent directors held on February 10, 2021, performance of non-independent directors and the board as a whole was evaluated without the presence of Non-Independent Directors and members of the management pursuant to Regulation 25 (3) of the Listing Regulations and Schedule IV of the Companies Act, 2013.

The Independent Directors in the said meeting also evaluated the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties. Additionally, the Chairman of the Board was also evaluated on key aspects of his role, taking into account the views of executive directors and non-executive directors in the aforesaid meeting. The above evaluations were then discussed in the board meeting that followed the meeting of the independent directors and meeting of the Nomination & Remuneration Committee, at which the performance of the board, its committees, and individual directors was also discussed.

Remuneration Policy

Nomination and Remuneration Committee has formulated the Nomination, Remuneration and Evaluation Policy for Directors, Key Managerial Personnel (KMPs) and other employees in terms of the provisions of Section 178(3) of the Companies Act, 2013 and SEBI (LODR) Regulations. The said policy which has been approved by the Board outlines the appointment criteria and qualifications, the term/ tenure of the Directors on the Board of Company and the matters related to remuneration of the Directors. The details of composition of Nomination and Remuneration Committee and its meetings are provided inthe Corporate Governance Report attached to this Report.

[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]	_DirectorsSigningFinancialStatement_55	_DirectorsSigningFinancialStatement_56
	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	PRAKASH	SANJIV
Middle name of director	KUMAR	NANDAN
Last name of director	DAMANI	SAHAYA
Designation of director	DIRECTOR	MANAGING DIRECTOR
Director identification number of director	01166790	00019420
Date of signing of financial statements by director	29/06/2021	29/06/2021

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Name of company secretary	Ram Narayan Prajapati
Permanent account number of company secretary	AEJPP0540B
Date of signing of financial statements by company secretary	29/06/2021
Name of chief financial officer	Rajnish Gambhir
Permanent account number of chief financial officer	AFXPG5048J
Date of signing of financial statements by chief financial officer	29/06/2021

[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	The Company has maintained proper records to show full particulars, including quantitative details and situation of Fixed Assets.
Disclosure relating to quantitative details of fixed assets	The Company has maintained proper records to show full particulars, including quantitative details and situation of Fixed Assets.
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (31) [See below]
Disclosure relating to title deeds of immovable properties	1.03 The title deeds of immovable properties are held in the name of the company.
Disclosure in auditors report relating to inventories	2. The inventory has been physically verified at reasonable intervals during the year by the management and as explained to us no material discrepancies were noticed.
Disclosure in auditors report relating to loans	Textual information (32) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Textual information (33) [See below]
Disclosure relating to terms and conditions of loans granted	Textual information (34) [See below]
Disclosure regarding receipt of loans granted	Textual information (35) [See below]
Disclosure regarding terms of recovery of loans granted	Textual information (36) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	4. In respect of loans, investments, guarantees, and security the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
Disclosure in auditors report relating to deposits accepted	Textual information (37) [See below]
Disclosure in auditors report relating to maintenance of cost records	Textual information (38) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (39) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (40) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (41) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (42) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (43) [See below]

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period	Textual information (44) [See below]
Disclosure in auditors report relating to managerial remuneration	11. Managerial Remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the Companies Act, 2013.
Disclosure in auditors report relating to Nidhi Company	12. The company is not a Nidhi Company hence this clause is not applicable.
Disclosure in auditors report relating to transactions with related parties	Textual information (45) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	15. The company has not entered into any non-cash transactions with Directors or persons connected with him.
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	16. The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Details regarding auditors [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	_Auditor_54
	01/04/2020 to 31/03/2021
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	SANJAY MAHESWARY & CO
Name of auditor signing report	SANJAY KUMAR MAHESWARY
Firms registration number of audit firm	329718E
Membership number of auditor	051625
Address of auditors	21 SARKAR BYE LANE , KOLKATA 700007
Permanent account number of auditor or auditor's firm	AETPM2073D
SRN of form ADT-1	H15604028
Date of signing audit report by auditors	29/06/2021
Date of signing of balance sheet by auditors	29/06/2021

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 (46) [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 (31)

Disclosure relating to physical verification and material discrepancies of fixed assets

1.02 In consistence with the practice followed from past the Company has a regular program of verification in a phased manner to cover all its Fixed Assets at all locations, however as explained to us due to frequent lockdown and absenteeism such programme of verification of fixed assets was conducted after the close of year under reiew, which in our opinion, is reasonable having regards to the size of the company and nature of assets. No material discrepancies have been noticed on such verification

Textual information (32)

Disclosure in auditors report relating to loans

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

Textual information (33)

Disclosure about loans granted to parties covered under section 189 of companies act

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

Textual information (34)

Disclosure relating to terms and conditions of loans granted

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

Textual information (35)

Disclosure regarding receipt of loans granted

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

Textual information (36)

Disclosure regarding terms of recovery of loans granted

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

Textual information (37)

Disclosure in auditors report relating to deposits accepted

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

Textual information (38)

Disclosure in auditors report relating to maintenance of cost records

6. We have broadly reviewed the books of accounts relating to materials, labour and other items of cost maintained by the company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of records.

Textual information (39)

Disclosure in auditors report relating to statutory dues [Text Block]

7.01 According to the records of the company undisputed statutory dues including provident fund, investor education protection fund, employees’ state insurance, income tax, sales tax, service tax, custom duty, excise duty and other material statutory dues have been generally regularly deposited with the appropriate authorities.

Textual information (40)

Disclosure relating to regularity in payment of undisputed statutory dues [Text Block]

7.02 According to the information and explanation given to us and the records of the company examined by us, there are no dues of wealth tax and customs duty which have not been deposited on account of any dispute. The particulars of any dues of income tax, sales tax, service tax and excise duty as at 31st March, 2021 which have not been deposited on account of a dispute, are as under: Name of Statute Nature of the Dues Amount (`) Period to which the Amount relates Forum where dispute is pending West Bengal Sales Tax Act, 1994 Purchase Tax 21,085 1994-95 The West Bengal Commercial Tax Appellate &Revisional Board -Do- Central Sales Tax 61,699 1994-95 -Do- -Do- West Bengal sales tax Interest Purchase Tax Penalty 3,27,200 20,731 99,981 10,000 2004-05 The West Bengal Commercial Tax Taxation Tribunal Central Sales Tax Act,1956 Central Sales Tax Penalty 2,30,940 15,000 2004-05 -Do- West Bengal Value Added Tax Act, 2003 Vat P. Tax ITC Interest 9,41,250 12,979 18,49,310 6,38,335 2013-14 Additional Commissioner Commercial Taxes Central Excise Act,1944 Excise Duty Demand Penalty 63,50,000 63,50,000 2014-15&2015-16 Joint Commissioner CGST & Central Excise

Textual information (41)

Disclosure relating to disputed statutory dues [Text Block]

7.02 According to the information and explanation given to us and the records of the company examined by us, there are no dues of wealth tax and customs duty which have not been deposited on account of any dispute. The particulars of any dues of income tax, sales tax, service tax and excise duty as at 31st March, 2021 which have not been deposited on account of a dispute, are as under: Name of Statute Nature of the Dues Amount (`) Period to which the Amount relates Forum where dispute is pending West Bengal Sales Tax Act, 1994 Purchase Tax 21,085 1994-95 The West Bengal Commercial Tax Appellate &Revisional Board -Do- Central Sales Tax 61,699 1994-95 -Do- -Do- West Bengal sales tax Interest Purchase Tax Penalty 3,27,200 20,731 99,981 10,000 2004-05 The West Bengal Commercial Tax Taxation Tribunal Central Sales Tax Act,1956 Central Sales Tax Penalty 2,30,940 15,000 2004-05 -Do- West Bengal Value Added Tax Act, 2003 Vat P. Tax ITC Interest 9,41,250 12,979 18,49,310 6,38,335 2013-14 Additional Commissioner Commercial Taxes Central Excise Act,1944 Excise Duty Demand Penalty 63,50,000 63,50,000 2014-15&2015-16 Joint Commissioner CGST & Central Excise

Textual information (42)

Disclosure in auditors report relating to default in repayment of financial dues

8. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, that the company has not defaulted in repayment of dues to financial institutions, banks, Government or dues to debenture holders.

Textual information (43)

Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised

9. The company has not raised money by the way of initial public offer or further public offer (including debt instruments). However, the money raised by way of term loans were applied for the purpose for which the loans were obtained.

Textual information (44)

Disclosure in auditors report relating to fraud by the company or on the company by its officers or its employees reported during period

10. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Ind AS financial statements and as per information and explanations given by the Management, we report that no fraud on or by the Company has been noticed or reported during the course of our audit.

Textual information (45)

Disclosure in auditors report relating to transactions with related parties

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 theInd AS Financial statements etc. as required by the applicable accounting standards.

Textual information (46)

Disclosure in auditor's report explanatory [Text Block]

INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF APL METALS LIMITED

Report on the Standalone Ind AS Financial Statements

Opinion

We have audited the accompanying standalone financial statements of

APL METALS LIMITED (Formerly Associated Pigments Limited)
, which comprises the Balance Sheet as at 31
st
March, 2021, the Statement of Profit and Loss (including other comprehensive income), the statement of changes in equity, the Cash Flow Statement, and a summary of the significant accounting policies and other explanatory information for the year then ended, in which are incorporated the accounts of company s manufacturing units at Panskura (West Bengal), BT road (Kolkata) and Malwan (Uttar Pradesh), Malwan branch not visited by us.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act,2013 (the Act) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules 2015,as amended (Ind AS) and other principles generally accepted in India (read with Note No 2.04 of the accounts in respect of change in valuation of inventories resulting in higher profit of Rs. 4.16crore with consequential effect on retained earnings), of the state of affairs of the Company as at March 31,2021, the profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date

.

Basis of Opinion

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

Key Audit Matters

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

Contd 2

(2)

The Key Audit Matters	Audit checks and balances adopted
Status of Taxation & write back of liabilities	
	Assessments completed up to date

1. The company has computed its Deferred Tax Assets and liabilities resulting in provision for deferred tax expenses aggregating to ?2.45Crore due to substantial reduction in carry forward of unabsorbed losses and other deductible items (Refer Statement of Profit & Loss) 2. The company has availed various settlement schemes and received favourablejudgements in disputed matters forWB Value Added Tax pertaining to the year 2013-14 with regards to penalty as a result for which penalty of Rs.20 lacs has been included under miscellaneous expenses.	Representation and correspondence made before the concerned Government Authorities. Provision of current law and rules there under Explanation and Information provided by the management. Evaluation of adequate disclosures.
Litigation against the Security deposit for the Land held for Sale	
3. Litigation against security deposit is the matter of complex nature and it should be communicated to the shareholders of the company as per our professional judgment. During the year 2011-12 the Company has received the amount of ? 2.5 Crore against Joint Development of Property at BT Road. However, the development of a property is pending till date and the matter is under litigation before Hon ble High Court, Kolkata.. Please refer Note 2.03	Verified the agreements as well as documents of litigation. Evaluated the future Outcome of the litigation. The matter is still sub-judice before the Hon ble High Court,Kolkata.
Change in Valuation of Inventory and impact thereof	
4. The company has adopted First In First Out basis for valuation of Total inventory for better presentation of current business environment due to frequent fluctuation of inventory prices. As a result of which profit is higher by Rs.4.16Crore (As fully described in Note No 2.04)	Scrutiny of prices of materials. Comparison of valuation under weighted average method and FIFO method Explanation and Information provided by the management.

Contd .3

(3)

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

The Company s Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board s Report including Annexures to Board s Report, Business Responsibility, Corporate Governance and Shareholders Information,

but does not include the standalone financial statements and our auditor s report thereon.

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

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

If, based on the work we performed, we conclude that there is material misstatement of this information, we are required to report that fact. We have nothing to report in this regard.

Management s Responsibility for the Standalone Financial Statements

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

In preparing the standalone 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. The boards of Directors are also responsible for overseeing the Company s financial reporting process.

Auditors Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor s report that includes our opinion. Reasonable assurance

Contd 4

(4)

is a high level of assurance, but it 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 considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2021 and are therefore the key audit matters. We describe these matters in our auditor s report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in ourreport because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1) 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 Act, we give in the Annexure a statement on the matters specified in paragraph 3 and 4 of the order.

Contd 5

(5)

2) As required bySection143(3) of the Act, we report that:

a.
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
.

b.
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.

c.
The Balance Sheet, the Statement of Profit and Lossincluding the Statementof Other Comprehensive Income, the Cash Flow Statement, the Statement of changes in Equitydealt with by this report are in agreement with the books of account.

d.
In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules 2014 and the Companies (Indian Accounting Standards) Rules, 2015 as amended.

e.
On the basis of the written representations received from the Directors as on 31
st
March, 2021 taken on record by the Board of Directors, none of the Directors are disqualified as on 31
st
March, 2021 from being appointed as Director in terms of Section164 (2)of the Act.

f.
With respect to the adequacy of the internal financial controls and operating effectiveness of such controls, refer to our separate report in Annexure A . Our report expresses an unmodified opinion of the adequacy and operating effectiveness of the Company s internal financial controls over financial reporting

g.
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 has disclosed the impact of pending litigations on its financial position in its Ind AS Financial Statements Refer Note No. 2.14.

ii. The Company had made provision, as required under the applicable law or accounting standards for material foreseeable losses, if any, on long-term contracts including derivative contracts-Refer Note no. 2.15.

iii. The Company does not have any amount which is required to be transferred to the Investor Education and Protection Fund by the Companyas per section 124 of the Companies Act 2013.

For Sanjay Maheswary& Co.

Chartered Accountants

Firm Registration No: 329718E

(Sanjay Kumar Maheswary)

(Proprietor)

Membership No. 51625

Place: Kolkata

Date: 29
th
June, 2021

UDIN:21051625AAAABL3600

ANNEXURE TO THE AUDITORS REPORT

(Referred to in Paragraph 1 under the heading of Report on other Legal and Regulatory Requirements of our report of even date)

1.01 The Company has maintained proper records to show full particulars, including quantitative details and situation of Fixed Assets.

1.02 In consistence with the practice followed from past the Company has a regular program of verification in a phased manner to cover all its Fixed Assets at all locations, however as explained to us due to frequent lockdown and absenteeism such programme of verification of fixed assets was conducted after the close of year under reiew, which in our opinion, is reasonable having regards to the size of the company and nature of assets. No material discrepancies have been noticed on such verification

1.03 The title deeds of immovable properties are held in the name of the company.

2. The inventory has been physically verified at reasonable intervals during the year by the management and as explained to us no material discrepancies were noticed.

3. As per information and explanations given to us, the company has not granted any loans, secured or unsecured to companies, firm or other parties, covered in the register maintained under section 189 of The Companies Act, 2013. Therefore, the provisions of the clause 3(iii)(a), (b) and (c) of the said order are not applicable to the company.

4. In respect of loans, investments, guarantees, and security the provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.

5. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provisions of the Act and the rules framed there under, where applicable. No order has been passed by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal.

6. We have broadly reviewed the books of accounts relating to materials, labour and other items of cost maintained by the company pursuant to the rules made by the Central Government for the maintenance of cost records under section 148(1) of the Companies Act, 2013 and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained. However, we have not made a detailed examination of records.

7.01 According to the records of the company undisputed statutory dues including provident fund, investor education protection fund, employees state insurance, income tax, sales tax, service tax, custom duty, excise duty and other material statutory dues have been generally regularly deposited with the appropriate authorities.

Contd 7

(7)

7.02 According to the information and explanation given to us and the records of the company examined by us, there are no dues of wealth tax and customs duty which have not been deposited on account of any dispute. The particulars of any dues of income tax, sales tax, service tax and excise duty as at 31

st
March, 2021 which have not been deposited on account of a dispute, are as under:

Name of Statute	Nature of the Dues	Amount (`)	Period to which the Amount relates	Forum where dispute is pending
West Bengal Sales Tax Act, 1994	Purchase Tax	21,085	1994-95	The West Bengal Commercial Tax Appellate &Revisional Board
-Do-	Central Sales Tax	61,699	1994-95	-Do-
-Do-	West Bengal sales tax Interest Purchase Tax Penalty	3,27,200 20,731 99,981 10,000	2004-05	The West Bengal Commercial Tax Taxation Tribunal
Central Sales Tax Act,1956	Central Sales Tax Penalty	2,30,940 15,000	2004-05	-Do-
West Bengal Value Added Tax Act, 2003	Vat P. Tax ITC Interest	9,41,250 12,979 18,49,310 6,38,335	2013-14	Additional Commissioner Commercial Taxes
Central Excise Act,1944	Excise Duty Demand Penalty	63,50,000 63,50,000	2014-15&2015-16	Joint Commissioner CGST & Central Excise

8. Based on our audit procedures and according to the information and explanations given to us, we are of the opinion, that the company has not defaulted in repayment of dues to financial institutions, banks, Government or dues to debenture holders.

9. The company has not raised money by the way of initial public offer or further public offer (including debt instruments). However, the money raised by way of term loans were applied for the purpose for which the loans were obtained.

10. Based upon the audit procedures performed for the purpose of reporting the true and fair view of the Ind AS financial statements and as per information and explanations given by the Management, we report that no fraud on or by the Company has been noticed or reported during the course of our audit.

11. Managerial Remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with schedule V to the Companies Act, 2013.

Contd 8

12. The company is not a Nidhi Company hence this clause is not applicable.

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 theInd AS Financial statements etc. as required by the applicable accounting standards.

14. The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review.

15. The company has not entered into any non-cash transactions with Directors or persons connected with him.

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

For Sanjay Maheswary& Co.

Chartered Accountants

Firm Registration No: 329718E

(Sanjay Kumar Maheswary)

(Proprietor)

Membership No. 51625

Place: Kolkata

Date: 29
th
June, 2021

UDIN:
21051625AAAABL3600

(9)

ANNEXURE A TO THE INDEPENDENT AUDITOR S REPORT OF EVEN DATE ON THE STANDALONE IND AS FINANCIAL STATEMENTS OF APL METALS LIMITED.

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

APL METALS LIMITED(Formerly Associated Pigments Limited)
as of 31
st
March, 2021 in conjunction with our audit of the standalone Ind AS 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 andevaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor s judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. We believe that the audit evidence obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company s internal financial controls system over financial reporting.

Contd 10

(10)

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

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, 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 31

st
March, 2021

For Sanjay Maheswary& Co.

Chartered Accountants

Firm Registration No: 329718E

(Sanjay Kumar Maheswary)

(Proprietor)

Membership No. 51625

Place: Kolkata

Date: 29
th
June,2021

UDIN:21051625AAAABL3600

[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]	_SignatoriesOfSecretarialAuditReport_91
	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	B. N. Khandelwal
Name of secretarial auditor signing report	BISHWANATH KHANDELWAL
Membership number of secretarial auditor	1614
Certificate of practice number of secretarial auditor	1148
Address of secretarial auditors	8 G C Avenue Kolkata 700013
Date of signing secretarial audit report	27/07/2021

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 (47) [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 (47)

Disclosure in secretarial audit report explanatory [Text Block]

ANNEXURE-4

MR - 3

Secretarial Audit Report

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

Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

FOR THE FINANCIAL YEAR ENDED 31
ST
MARCH, 2021

To,

The Board of Directors

APL METALS LIMITED

(Formerly Associated Pigments Limited)

18/1A, Hindustan Road,

Kolkata 700 029

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by APL Metals Limited (hereinafter called the Company). The 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's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 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 and in the manner reported hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by APL Metals Limited for the financial year ended on March 31, 2021 according to the provisions of -

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder;

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

a) The Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015;

b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

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

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

e) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act, and dealing with client;

f) The Securities and Exchange Board of India (Delisting of Equity shares) Regulations, 2009;

g) The Securities and Exchange Board of India(Buyback of securities) Regulations, 2008;

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

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

vi) Other Applicable Acts:

a. The Employees Provident fund and Miscellaneous Provisions Act, 1952

b. Employees State insurance Act, 1948

c. Factories Act, 1948

d. Indian Contract Act, 1872

e. Income Tax Act, 1961 and Indian Tax Laws

f. Industrial dispute Act, 1947

g. The Payment of Bonus Act, 1965

h. The Payment of Gratuity Act, 1972

i. The Payment of Wages Act, 1936 and other applicable Labour Laws.

j. Sexual harassment of woman at workplace (prevention, Prohibition and Redressal) Act,2013

k. Indian Boilers Act, 1923.

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

(i) Secretarial Standards (SS-1 and SS-2) issued by the institute of Company Secretaries of India.

(ii)The Listing Agreements entered in to by the Company with Stock Exchanges

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

I further report that

TheBoard of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The change 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 related notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and 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 there are adequate system and process in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter on the even date which is annexed as Annexure A

and forms an integral part of this report

B.N. KHANDELWAL

Company Secretary in Practice

Place: Kolkata

ACS NO - 1614

Date: 27

th
July, 2021

CP NO - 1148

UDIN: A001614C000693525

ANNEXURE A

To,

The Board of Directors

APL METALS LIMITED

(Formerly Associated Pigments Limited)

18/1A, Hindustan Road,

Kolkata 700 029

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

1. Maintenance of Secretarial record is the responsibility of the Management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I had followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Where ever required I have obtained the Management representations about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither as 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.

B.N. KHANDELWAL

Company Secretary in Practice

Place: Kolkata

ACS NO - 1614

Date: 27

th
July, 2021

CP NO - 1148

UDIN: A001614C000693525

[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	20,34,62,345	20,98,23,005	18,76,82,057
Capital work-in-progress	17,26,757	0	
Investment property	0	0	
Goodwill	0	0	
Other intangible assets	9,95,844	17,20,769	37,80,202
Biological assets other than bearer plants	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Other non-current financial assets	62,28,140	55,66,261	
Total non-current financial assets	62,28,140	55,66,261	
Deferred tax assets (net)	1,36,21,225	3,80,88,799	
Other non-current assets	41,84,700	61,84,700	
Total non-current assets	23,02,19,011	26,13,83,534	19,14,62,259
Current assets [Abstract]			
Inventories	137,35,08,841	110,22,75,480	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	1,28,19,554	8,70,64,741	
Cash and cash equivalents	7,36,96,584	1,99,15,223	1,38,70,388
Bank balance other than cash and cash equivalents	0	0	
Loans, current	0	0	
Other current financial assets	49,023	69,172	
Total current financial assets	8,65,65,161	10,70,49,136	1,38,70,388
Other current assets	7,77,04,866	12,04,47,180	
Total current assets	153,77,78,868	132,97,71,796	1,38,70,388
Total assets	176,79,97,879	159,11,55,330	20,53,32,647
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	10,72,08,930	10,72,08,930	10,72,08,930
Other equity	9,43,84,733	3,23,12,924	
Total equity attributable to owners of parent	20,15,93,663	13,95,21,854	10,72,08,930
Total equity	20,15,93,663	13,95,21,854	10,72,08,930
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	42,02,09,363	29,49,83,859	
Other non-current financial liabilities	2,50,00,000	2,50,00,000	
Total non-current financial liabilities	44,52,09,363	31,99,83,859	
Provisions, non-current	90,81,406	82,87,899	
Other non-current liabilities	0	0	
Total non-current liabilities	45,42,90,769	32,82,71,758	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	55,79,29,882	56,99,99,889	
Trade payables, current	51,08,26,802	52,16,90,336	
Other current financial liabilities	3,91,02,003	2,76,27,591	
Total current financial liabilities	110,78,58,687	111,93,17,816	
Other current liabilities	42,54,760	40,43,902	
Provisions, current	0	0	
Total current liabilities	111,21,13,447	112,33,61,718	
Total liabilities	156,64,04,216	145,16,33,476	
Total equity and liabilities	176,79,97,879	159,11,55,330	10,72,08,930

[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] 6.26	[INR/shares] 3.44	[INR/shares] 6.26	[INR/shares] 3.44
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total basic earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6.26	[INR/shares] 3.44	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0		
Total diluted earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44	[INR/shares] 6.26	[INR/shares] 3.44

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	633,34,47,064	517,97,41,348
Other income	27,71,446	4,77,58,486
Total income	633,62,18,510	522,74,99,834
Expenses [Abstract]		
Cost of materials consumed	567,22,61,861	465,52,08,748
Purchases of stock-in-trade	17,77,298	2,03,26,808
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,27,52,715	-11,88,62,197
Employee benefit expense	6,75,57,635	6,75,12,325
Finance costs	15,08,72,731	15,77,28,046
Depreciation, depletion and amortisation expense	1,43,81,707	1,35,83,975
Other expenses	35,04,00,970	35,13,00,769
Total expenses	624,44,99,487	514,67,98,474
Profit before exceptional items and tax	9,17,19,023	8,07,01,360
Exceptional items before tax	0	0
Total profit before tax	9,17,19,023	8,07,01,360
Tax expense [Abstract]		
Current tax	0	-1,69,64,469
Deferred tax	2,45,30,288	6,07,80,258
Total tax expense	2,45,30,288	4,38,15,789
Total profit (loss) for period from continuing operations	6,71,88,735	3,68,85,571
Total profit (loss) for period	6,71,88,735	3,68,85,571
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	Yes	Yes
Other comprehensive income net of tax [Abstract]		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [Abstract]		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	-1,86,467	37,24,803
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	-49,30,460	-45,65,240
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	-51,16,927	-8,40,437
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	-51,16,927	-8,40,437
Total comprehensive income	6,20,71,808	3,60,45,134
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	-51,16,927	-8,40,437
Total comprehensive income	6,20,71,808	3,60,45,134
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 6.26	[INR/shares] 3.44
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44

[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**	**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]				
Balance at beginning of period (if restatement is applicable)			0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy			0	0
Correction of prior period errors			0	0
Adjustments to equity for restatement			0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	6,71,88,735	3,68,85,571	6,71,88,736	3,68,85,571
Changes in comprehensive income components			-51,16,927	-8,40,437
Total comprehensive income	6,71,88,735	3,68,85,571	6,20,71,809	3,60,45,134
Other changes in equity [Abstract]				
Other additions to reserves			0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted			0	0
Other deductions to reserves			0	0
Total deductions to reserves			0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation			0	0
Final dividend appropriation [Abstract]				
Total final dividend appropriation			0	0
Total dividend appropriation			0	0
Total appropriations for dividend, dividend tax and retained earnings			0	0
Total other changes in equity			0	0
Total increase (decrease) in equity	6,71,88,735	3,68,85,571	6,20,71,809	3,60,45,134
Other equity at end of period			9,43,84,733	3,23,12,924

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

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]	Reserves [Member]		
	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]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		6,71,88,736	3,68,85,571	
Changes in comprehensive income components		0	0	
Total comprehensive income		6,71,88,736	3,68,85,571	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		6,71,88,736	3,68,85,571	
Other equity at end of period	-37,32,210	3,24,51,528	-3,47,37,208	-7,16,22,779

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

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Capital reserves [Member]			Securities premium reserve [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]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0	0		0
Changes in comprehensive income components	0	0		0
Total comprehensive income	0	0		0
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
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	0	0		0
Other equity at end of period	4,32,14,391	4,32,14,391	4,32,14,391	81,28,635

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

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Securities premium reserve [Member]		General reserve [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]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	0		0	0
Total comprehensive income	0		0	0
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		0	0
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
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	0		0	0
Other equity at end of period	81,28,635	81,28,635	12,01,89,271	12,01,89,271

Statement of changes in equity [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	General reserve [Member]	Retained earnings [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]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		6,71,88,736	3,68,85,571	
Changes in comprehensive income components		0	0	
Total comprehensive income		6,71,88,736	3,68,85,571	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0	0	
Other deductions to reserves		0	0	
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		6,71,88,736	3,68,85,571	
Other equity at end of period	12,01,89,271	-13,90,80,769	-20,62,69,505	-24,31,55,076

Statement of changes in equity [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other retained earning [Member]			Other equity components [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]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	6,71,88,736	3,68,85,571		0
Changes in comprehensive income components	0	0		-51,16,927
Total comprehensive income	6,71,88,736	3,68,85,571		-51,16,927
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	0	0		0
Total deductions to reserves	0	0		0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
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	6,71,88,736	3,68,85,571		-51,16,927
Other equity at end of period	-13,90,80,769	-20,62,69,505	-24,31,55,076	6,19,33,205

Statement of changes in equity [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Other equity components [Member]		Equity instrument through other comprehensive income [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]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	0		0	0
Changes in comprehensive income components	-8,40,437		-49,30,460	-45,65,240
Total comprehensive income	-8,40,437		-49,30,460	-45,65,240
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted			0	
Other deductions to reserves			0	
Total deductions to reserves	0		0	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
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	-8,40,437		-49,30,460	-45,65,240
Other equity at end of period	6,70,50,132	6,78,90,569	5,54,38,805	6,03,69,265

Statement of changes in equity [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity instrument through other comprehensive income [Member]	Other comprehensive income, others [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]				
Balance at beginning of period (if restatement is applicable)		0	0	
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy		0	0	
Correction of prior period errors		0	0	
Adjustments to equity for restatement		0	0	
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Changes in comprehensive income components		-1,86,467	37,24,803	
Total comprehensive income		-1,86,467	37,24,803	
Other changes in equity [Abstract]				
Other additions to reserves		0	0	
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted		0		
Other deductions to reserves		0		
Total deductions to reserves		0	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Total interim dividend appropriation		0	0	
Final dividend appropriation [Abstract]				
Total final dividend appropriation		0	0	
Total dividend appropriation		0	0	
Total appropriations for dividend, dividend tax and retained earnings		0	0	
Total other changes in equity		0	0	
Total increase (decrease) in equity		-1,86,467	37,24,803	
Other equity at end of period	6,49,34,505	64,94,400	66,80,867	29,56,064

[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	9,17,19,023	8,07,01,360	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for finance costs	15,08,72,731	15,77,28,046	
Adjustments for decrease (increase) in inventories	-27,12,33,361	-4,56,82,771	
Adjustments for decrease (increase) in trade receivables, current	6,86,82,527	-3,10,19,419	
Adjustments for decrease (increase) in other current assets	20,149	48,101	
Adjustments for decrease (increase) in other non-current assets	20,00,000	0	
Adjustments for other financial assets, non-current	-6,61,879	0	
Adjustments for other financial assets, current	4,27,42,314	-3,19,76,192	
Adjustments for increase (decrease) in trade payables, current	-1,08,63,534	20,30,10,019	
Adjustments for increase (decrease) in other current liabilities	2,10,858	-2,78,36,881	
Adjustments for increase (decrease) in other non-current liabilities	-5,25,098	-90,43,610	
Adjustments for depreciation and amortisation expense	1,43,81,707	1,35,83,975	
Adjustments for provisions, current	5,44,326	11,58,226	
Adjustments for other financial liabilities, non-current	0	-6,89,138	
Adjustments for interest income	2,09,742	6,38,995	
Other adjustments for which cash effects are investing or financing cash flow	23,27,247	-2,36,859	
Other adjustments for non-cash items	55,62,660	29,40,811	
Total adjustments for reconcile profit (loss)	38,50,905	23,13,45,313	
Net cash flows from (used in) operations	9,55,69,928	31,20,46,673	
Income taxes paid (refund)	0	-1,69,64,469	
Net cash flows from (used in) operating activities	9,55,69,928	32,90,11,142	
Cash flows from used in investing activities [Abstract]			
Proceeds from sales of property, plant and equipment	15,29,900	4,80,000	
Purchase of property, plant and equipment	1,28,80,026	3,39,08,631	
Interest received	2,09,742	6,38,995	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) investing activities	-1,11,40,384	-3,27,89,636	
Cash flows from used in financing activities [Abstract]			
Proceeds from borrowings	30,73,88,227	30,44,44,611	
Repayments of borrowings	18,71,63,679	43,68,93,236	
Interest paid	15,08,72,731	15,77,28,046	
Income taxes paid (refund)	0	0	
Net cash flows from (used in) financing activities	-3,06,48,183	-29,01,76,671	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5,37,81,361	60,44,835	
Net increase (decrease) in cash and cash equivalents	5,37,81,361	60,44,835	
Cash and cash equivalents cash flow statement at end of period	7,36,96,584	1,99,15,223	1,38,70,388

[610100] Notes - List of accounting policies

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 significant accounting policies [TextBlock]	Textual information (48) [See below]	Textual information (49) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (50) [See below]	Textual information (51) [See below]

Textual information (48)

Disclosure of significant accounting policies [Text Block]

-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
CORPORATE INFORMATION

The Company is principally engaged in production of Re
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ned Lead and Lead Alloys at its plant at Panskura, (West Bengal) and Lead Oxides at its plants at B. T. Road (Kolkata) and Malwan (UP). The registered of
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ce is situated at Kolkata West Bengal. The company's
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nancial statements are standalone statements. The Company have no holding/ subsidiary company.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The disclosures of signi
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cant accounting policies are pertaining to the present activities of the company. However, in the year of new
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nancial activity, the relevant accounting policies are incorporated.
I.

Statement of Compliance

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 noti
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ed under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.
II.

Use of Estimates and Judgments

In preparing these Standalone Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from such estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively. Information about assumptions and estimation uncertainties that have a signi
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cant risk of resulting in a material adjustment in the year ending 31st March, 2021 are as follows:

(a)

Recognition of deferred tax assets depends on availability of future taxable pro
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t against which tax losses carried forward can be used;

(b)

Measurement of de
fi
ned bene
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t obligations are based on key actuarial assumptions;

(c)

Recognition and measurement of provisions and contingencies are based on key assumptions about the likelihood and magnitude of an out
fl
ow of resources;

(d)

Determining the fair value less costs to sell of the Non-current Assets held for Sale on the basis of signi
fi
cant unobservable inputs;
III.

Functional and Presentation of Currency

All amounts stated in the
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nancial statement are in Indian Rupees (INR) (r/off), unless speci
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ed otherwise.
IV.

Basis of Measurement

The Financial Statements are generally prepared on the historical cost convention basis. However, consistent practice followed from past some of the Financial Instruments is measured at fair value at the end of each reporting date.

Classification of Assets and Liabilities

I.

Schedule III to the Act, requires assets and liabilities to be classi
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ed as either Current or Non-current.

(a)

An asset shall be classi
fi
ed as current when it satis
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es any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(b)

All assets other than current assets are classi
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ed as non-current.

(c)

A liability is classi
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ed as current when it satis
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es any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its
classi
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cation.

(d)

All liabilities other than current liabilities are classi
fi
ed as non-current.
II.

Operating Cycle

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company's operating cycle is twelve months for the purpose of current or non-current classi
fi
cation of assets and liabilities.
III.

Property Plant and Equipment

i.

Grants & Incentive

Government Grant and Incentives are recognized when there is reasonable assurance that the company would be able to comply with the conditions for receipt of the same.
ii.

Recognition and Measurement

An item of Property, Plant and Equipment (erstwhile Fixed Assets) that quali
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es for recognition as an asset is initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of a self-constructed item of Property, Plant and Equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use.

iii.

Capital Work In Progress

Tangible Property, Plant and Equipment and other assets under construction are disclosed under this head.
iv.

Subsequent Expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic bene
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ts associated with the expenditure will
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ow to the Company.
v.

Depreciation

The depreciable amount of an item of Property, Plant and Equipment is allocated on a systematic basis over its useful life. Depreciation is provided on cost of Asset less its estimates residual value on the straight-line method at the rates prescribed under Schedule- II of the Companies Act, 2013 on the basis of useful life of the Assets. The Company believes that straight line method re
fl
ects the pattern in which the asset's future economic bene
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ts are expected to be consumed by the Company. Based on internal technical evaluation, the management believes useful lives of the assets are appropriate. The depreciation method is reviewed at least at each
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nancial year-end and, if there has been a signi
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cant change in the expected pattern of consumption of the future economic bene
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ts embodied in the asset, the method is changed to re
fl
ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The depreciation charge for each period is generally recognized in the Statement of Pro
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t and Loss and is deducted in arriving at the carrying amount of the asset.

The residual value and the useful life of an asset is reviewed at year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with Ind AS 8. The estimated useful lives for the assets are as per the life provided in the Companies Act, 2013

Depreciation on additions/ disposals is provided on a periodical pro-rata basis i.e. from/ up to the date on which asset is ready for use /disposed off.

Property, Plant & Equipment are stated at their original cost including all expenses attributable to bring the assets to its intended use less Input Credit / Capital Subsidy availed on acquisition. The Details of useful life of assets are given below :

Type of Assets	Useful life
Buildings	5-60years
Plant & Equipment	10-25years
Furniture & Fixture	5-10years
Vehicles	8years
Computer and Accessories	3years
Electric Installations	10years
Of fi ce Equipment	5years

vi.

Disposal

The carrying amount of an item of Property, Plant and Equipment and other assets is derecognized on disposal or when no future economic bene
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ts are expected from its use or disposal. The gain or loss arising from the de-recognition of an item of Property, Plant and Equipment is charged in Statement of Pro
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t and Loss when the item is derecognized.
IV.

Intangible Assets

i.

Recognition and Measurement

An intangible asset is an identi
fi
able monetary asset without physical substance. Intangible assets are initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.
ii.

Amortization

The other intangible assets are amortized on the straight line method. The Company believes that straight line method reflects the pattern in which the asset's future economic benefits are expected to be consumed by the Company.

The amortization method is reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with INS AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The residual value and the useful life of an asset is reviewed at least at each financial year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with IND AS 8
Accounting Policies, Changes in Accounting Estimates and Errors. The estimated useful lives as estimated by management are as follows:

Asset Class	Useful Lives (No of years) as estimated by the Company
Technical Know	10 years

Amortized intangible asset is displayed as amortization on the face of Standalone Statement of Profit and Loss.

V.

Inventories

i.

Measurement of Inventory

Inventories of finished goods, raw material, work in progress and stores are measured at the lower of cost and net realizable value. Land held as inventory is valued at Fair Market Value on the date of conversion.

ii.

Cost of Inventory

The cost of inventories in consistence with the practice followed from the past comprises all costs of purchase including the costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The costs of inventories comprise the purchase price, import duties (where applicable) and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs/ overhead directly attributable to the acquisition of finished goods, materials and services.

Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

The costs of conversions of inventories include costs directly related to the units of production and a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods.

Other costs (if any) are included in the cost of inventories only to the extent that they are incurred in bringing the inventories to their present location and condition after considering the normal wear and tear.

The cost of inventories is assigned by First in First out formula from the year under review (Please refer Note No 2.04). The Company uses

the same cost formula for all inventories having a similar nature and use to the Company, unless cost are identi
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ed with acquisition.
iii.

Net Realizable Value

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Net realizable value is ascertained for each item of inventories with reference to the selling prices of related
fi
nished products.
iv.

Valuation of Spare Parts, Stand-by Equipment and Servicing Equipment

Spare parts, stand-by equipment and servicing equipment are recognized as Property, Plant and Equipment if and only if it is probable that future economic bene
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ts associated with them will
fl
ow to the Company and their cost can be measured reliably. Otherwise such items are classi
fi
ed and recognized as Inventory.
VI.

Financial Instruments

i.

Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of
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nancial assets and
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nancial liabilities (other than
fi
nancial assets and
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nancial liabilities at fair value through pro
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t or loss) are added to or deducted from the fair value measured on initial recognition of
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nancial asset or
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nancial liability. The Company derecognises a
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nancial asset only when the contractual rights to the cash
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ows from the asset expire, or when it transfers the
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nancial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises
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nancial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid
fi
nancial instruments, which are readily convertible into known amounts of cash that are subject to an insigni
fi
cant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.

iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash
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ows and the contractual terms of the

fi
nancial asset give rise on speci
fi
ed dates to cash
fl
ows that are solely payments of principal and interest on the principal amount outstanding.
iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these
fi
nancial assets are held within a business whose objective is achieved by both collecting contractual cash
fl
ows on speci
fi
ed dates that are solely payments of principal and interest on the principal amount outstanding and selling
fi
nancial assets.
v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through pro
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t or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of
fi
nancial assets and liabilities at fair value through pro
fi
t or loss are immediately recognised in statement of pro
fi
t and loss.
vi.

Financial Liabilities

Financial liabilities are classi
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ed as measured at amortised cost or fair value through Pro
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t & Loss (FVTPL). A
fi
nancial liability is classi
fi
ed as at FVTPL if it is classi
fi
ed as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in pro
fi
t or loss. Other
fi
nancial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in pro
fi
t or loss. Any gain or loss on derecognition is also recognised in pro
fi
t or loss.
vii.

Derivative Insturments

The Company has not entered into any derivative
fi
nancial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives
fi
nancial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, which may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as
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nancial assets or liabilities at fair value through pro
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t and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.

viii.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

VII.

Revenue Recognition

Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will flow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.
Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic bene
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ts associated with the transaction will
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ow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a
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nancial asset or a
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nancial liability (or group of
fi
nancial assets or
fi
nancial liabilities) and of allocating the interest income or interest expense over the relevant period.
VIII.

Foreign Currency Transactions
Recognition

Functional currency is the currency of the primary economic environment in which the Company operates whereas presentation currency is the currency in which the
fi
nancial statements are presented. Indian Rupee is the functional as well as presentation currency for the Company. A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of each reporting period, foreign currency monetary items are translated using the closing rate whereas non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous Financial Statements are recognized in the Standalone Statement of Pro
fi
t and Loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognized in Other Comprehensive Income, any exchange component of that gain or loss is recognized in Other Comprehensive Income. Conversely, when a gain or loss on a non-monetary item is recognized in Statement of Pro
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t and Loss, any exchange component of that gain or loss is recognized in Statement of Pro
fi
t and Loss.
Foreign currency risk

The foreign currency risk are primarily related to operating activities relating to export and import. The
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uctuation in respect of unhedged foreign currency are accounted at the exchange rate prevailing at the reporting date of
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nancial statement.
IX.

Accounting of Claims

a)

Claims receivable are accounted at the time when certainty of receivable is established.

b)

Claims raised by the Government Authorities regarding taxes & duties, which are disputed by the company, are accounted based on the merits of each claim and when the matter is crystalized.
X.

Employee Benefit

a)

Short
Term Employee Benefits:

The undiscounted amount of short term employee bene
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t expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This bene
fi
t includes salary, wages, short term compensatory absences and bonus.
b)

Post-Employment Benefits:

i.

Defined Contribution Plans

This bene
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t includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are de
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ned as an expense in the Statement Pro
fi
t & Loss as and when such contributions are due.
ii.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a de
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ned bene
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t retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of
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ve years of service. The Company accounts for gratuity bene
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ts

payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassi
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ed to Pro
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t & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.
c)

Other Log term Employee Benefits Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Pro
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t and Loss.
XI.

Cash Flow Statement

Cash
fl

ows are reported using the indirect method, whereby Profit Before Tax (PBT) is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flow from operating, investing and financing activities of the company are segregated based on the available information.

XII.

Taxation

Income Tax

Income tax comprises current and deferred tax. It is recognized in Standalone Statement of Profit and Loss except to the extent that it relates to a business combination or to an item recognized directly in Equity or in Other Comprehensive Income. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

(a)

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable settled in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes.

(b)

Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

i.

temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;

ii.

taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets unrecognized or recognized, are reviewed at each reporting date and are recognized/ reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

XIII.

Provisions, Contingent Assets and Contingent Liabilities a)

Provision is created when there is a present obligation as a result of past events that probably requires an out
fl
ow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to re
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ect the current best estimates.

b)

Contingent liability is disclosed by way of notes, unless the possibility of an out
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ow of resources embodying the economic bene
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t is remote.

c)

Contingent Assets are neither recognized nor disclosed in Financial Statements.
XIV.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for pro
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t or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, pro
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t or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing pro
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t or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares
XV.

Borrowing Costs

The Company capitalizes borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. The Company recognizes other borrowing costs as an expense in the period in which it incurs them. Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
XVI.

Leases

IND-AS 116 is applicable on the company during the year under review and same has been applied by the company but no material impact has been seen on the
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nancial statements of the company.

Textual information (49)

Disclosure of significant accounting policies [Text Block]

NOTE NO. 1: -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
CORPORATE INFORMATION

The Company is principally engaged in production of Refined Lead and Lead Alloys at its plant at Panskura, (West Bengal) and Lead Oxides at its plants at B. T. Road (Kolkata) and Malwan (UP). The registered office is situated at Kolkata West Bengal. The company's financial statements are standalone statements. The Company have no holding/ subsidiary company.
1.1.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The disclosures of significant accounting policies are pertaining to the present activities of the company. However, in the year of new financial activity, the relevant accounting policies are incorporated.
I.

Statement of Compliance

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.
II.

Use of Estimates and Judgments

In preparing these Standalone Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from such estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively. Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31st March, 2020 are as follows:

(a)

Recognition of deferred tax assets depends on availability of future taxable profit against which tax losses carried forward can be used;

(b)

Measurement of defined benefit obligations are based on key actuarial assumptions;

(c)

Recognition and measurement of provisions and contingencies are based on key assumptions about the likelihood and magnitude of an out#ow of resources;

(d)

Determining the fair value less costs to sell of the Non-current Assets held for Sale on the basis of significant unobservable inputs;
III.

Functional and Presentation of Currency

All amounts stated in the financial statement are in Indian Rupees (INR) (r/off), unless specified otherwise.
IV.

Basis of Measurement

The Financial Statements are generally prepared on the historical cost convention basis. However, consistent practice followed from past some of the Financial Instruments is measured at fair value at the end of each reporting date.

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APL Metals Limited
(Formerly - Associated Pigments Limited)

1.2

Classification of Assets and Liabilities

I.

Schedule III to the Act, requires assets and liabilities to be classified as either Current or Non-current.

(a)

An asset shall be classified as current when it satisfies any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(b)

All assets other than current assets are classified as non-current.

(c)

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

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(d)

All liabilities other than current liabilities are classified as non-current.
II.

Operating Cycle

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company's operating cycle is twelve months for the purpose of current or non-current classification of assets and liabilities.
III.

Property Plant and Equipment

i.
Grants & Incentive

Government Grant and Incentives are recognized when there is reasonable assurance that the company would be able to comply with the conditions for receipt of the same.
ii.

Recognition and Measurement

An item of Property, Plant and Equipment (erstwhile Fixed Assets) that qualifies for recognition as an asset is initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of a self-constructed item of Property, Plant and Equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use.

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APL Metals Limited
(Formerly - Associated Pigments Limited)

iii.

Capital Work In Progress

Tangible Property, Plant and Equipment under construction are disclosed under this head. However, no such items prevail during the year under review.
iv.

Subsequent Expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will #ow to the Company.
v.

Depreciation

The depreciable amount of an item of Property, Plant and Equipment is allocated on a systematic basis over its useful life. Depreciation is provided on cost of Asset less its estimates residual value on the straight-line method at the rates prescribed under Schedule-II of the Companies Act, 2013 on the basis of useful life of the Assets. The Company believes that straight line method re#ects the pattern in which the asset's future economic benefits are expected to be consumed by the Company. Based on internal technical evaluation, the management believes useful lives of the assets are appropriate. The depreciation method is reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to re#ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The depreciation charge for each period is generally recognized in the Statement of Profit and Loss and is deducted in arriving at the carrying amount of another asset.

The residual value and the useful life of an asset is reviewed at year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with Ind AS 8. The estimated useful lives for the assets are as per the life provided in the Companies Act, 2013

Depreciation on additions/ disposals is provided on a periodical pro-rata basis i.e. from/ up to the date on which asset is ready for use /disposed off.

Property, Plant & Equipment are stated at their original cost including all expenses attributable to bring the assets to its intended use less Input Credit / Capital Subsidy availed on acquisition. The Details of useful life of assets are given below:

Type of Assets	Useful life
Buildings	5-60years
Plant & Equipment	10-25years
Furniture & Fixture	5-10years

Vehicles	8years
Computer and Accessories	3years
Electric Installations	10years
Office Equipment	5years

vi.

Disposal

The carrying amount of an item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an item of Property, Plant and Equipment is charged in Statement of Profit and Loss when the item is derecognized.
IV.

Intangible Assets

i.
Recognition and Measurement

An intangible asset is an identifiable monetary asset without physical substance. Intangible assets are initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.
ii.

Amortization

The other intangible assets are amortized on the straight line method. The Company believes that straight line method re#ects the pattern in which the asset's future economic benefits are expected to be consumed by the Company.

The amortization method is reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to re#ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with IND AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The residual value and the useful life of an asset is reviewed at least at each financial year- end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with IND AS 8 Accounting Policies, Changes in Accounting Estimates and Errors. The estimated useful lives as estimated by management are as follows:

Asset Class	Useful Lives (No of years) as estimated by the Company
Technical Know	10 years

Amortized intangible asset is displayed as amortization on the face of Standalone Statement of Profit and Loss.
V.

Inventories

i.
Measurement of Inventory

The Company measures its inventories at the lower of cost and net realizable value. Land held as inventory is valued at Fair Market Value on the date of conversion.
ii.

Cost of Inventory

The cost of inventories in consistence with the practice followed from the past comprises all costs of purchase including the costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The costs of inventories comprise the purchase price, import duties (where applicable) and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs/ overhead directly attributable to the acquisition of finished goods, materials and services.

Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

The costs of conversion of inventories include costs directly related to the units of production and a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods.

Other costs (if any) are included in the cost of inventories only to the extent that they are incurred in bringing the inventories to their present location and condition after considering the normal wear and tear.

The cost of inventories is assigned by weighted average cost formula. The Company uses the same cost formula for all inventories having a similar nature and use to the Company, unless cost are identified with acquisition.

As per consistent practice Finished Goods are taken on weighted average cost.
iii.

Net Realizable Value

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Net realizable value is ascertained for each item of inventories with reference to the selling prices of related finished products.
iv.

Valuation of Spare Parts, Stand-by Equipment and Servicing Equipment

Spare parts, stand-by equipment and servicing equipment are recognized as Property, Plant and Equipment if and only if it is probable that future economic benefits associated with them will #ow to the Company and their cost can be measured reliably. Otherwise such items are classified and recognized as Inventory.
VI.

Financial Instruments

i.
Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The Company derecognises a financial asset only when the contractual rights to the cash

#ows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.
iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

#ows and the contractual terms of the financial asset give rise on specified dates to cash

#ows that are solely payments of principal and interest on the principal amount outstanding.

iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash #ows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.
v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.
vi.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.
vii.

Derivative Insturments

The Company has not entered into any derivative financial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives financial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, the may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as financial assets or liabilities at fair value through profit and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.
viii.
Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash

#ows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

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VII.
Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will #ow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.
Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will #ow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.
VIII.

Foreign Currency Transactions
Recognition

Functional currency is the currency of the primary economic environment in which the Company operates whereas presentation currency is the currency in which the financial statements are presented. Indian Rupee is the functional as well as presentation currency for the Company. A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of each reporting period, foreign currency monetary items are translated using the closing rate whereas non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during

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the period or in previous Financial Statements are recognized in the Standalone Statement of Profit and Loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognized in Other Comprehensive Income, any exchange component of that gain or loss is recognized in Other Comprehensive Income. Conversely, when a gain or loss on a non-monetary item is recognized in Statement of Profit and Loss, any exchange component of that gain or loss is recognized in Statement of Profit and Loss.
Foreign currency risk

The foreign currency risk are primarily related to operating activities, since foreign currency are not hedged and the #uctuation in respect of unhedged foreign currency are accounted at the exchange rate prevailing at the reporting date of financial statement.
IX.

Accounting of Claims

a)

Claims receivable are accounted at the time when certainty of receivable is established.

b)

Claims raised by the Government Authorities regarding taxes & duties, which are disputed by the company, are accounted based on the merits of each claim and when the matter is crystalized.
X.

Employee Benefit

a)
Short Term Employee Benefits :

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This benefit includes salary, wages, short term compensatory absences and bonus.
b)

Post-Employment Benefits :

i.
Defined
Contribution Plans

This benefit includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are defined as an expense in the Statement Profit & Loss as and when such contributions are due.
ii.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

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c)

Other Log term Employee Bene
fits
Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Profit and Loss.
XI.

Cash Flow Statement

Cash #ows are reported using the indirect method, whereby Profit Before Tax (PBT) is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash #ows. The cash #ow from operating, investing and financing activities of the company are segregated based on the available information.
XII.

Taxation

Income Tax

Income tax comprises current and deferred tax. It is recognized in Standalone Statement of Profit and Loss except to the extent that it relates to a business combination or to an item recognized directly in Equity or in Other Comprehensive Income. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.
(a)

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable settled in respect of previous years. The amount of current tax re#ects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes.
(b)

Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

I.
temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;

ii.
taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets unrecognized or recognized, are reviewed at each reporting date and are recognized/ reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset

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current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.
XIII.

Provisions, Contingent Assets and Contingent Liabilities

a)

Provision is created when there is a present obligation as a result of past events that probably requires an out#ow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to re#ect the current best estimates.

b)

Contingent liability is disclosed by way of notes, unless the possibility of an out#ow of resources embodying the economic benefit is remote.

c)

Contingent Assets are neither recognized nor disclosed in Financial Statements.
XIV.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for profit or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing profit or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares
XV.

Borrowing Costs

The Company capitalizes borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. The Company recognizes other borrowing costs as an expense in the period in which it incurs them. Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
XVI.

Leases

IND-AS 116 is applicable on the company during the year under review and same has been applied by the company but no material impact has been seen on the financial statements of the company.

Textual information (50)

Description of accounting policy for recognition of revenue [Text Block]

I.
Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow

(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f) the company has no obligation for returns , refunds and other similar obligation at year end

(g) there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.

Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.

Textual information (51)

Description of accounting policy for recognition of revenue [Text Block]

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Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

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[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]	Textual information (52) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (53) [See below]	Textual information (54) [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 (55) [See below]	Textual information (56) [See below]

Textual information (52)

Disclosure of corporate information notes and other explanatory information [Text Block]

CORPORATE INFORMATION

The Company is principally engaged in production of Re
fi
ned Lead and Lead Alloys at its plant at Panskura, (West Bengal) and Lead Oxides at its plants at B. T. Road (Kolkata) and Malwan (UP). The registered of
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ce is situated at Kolkata West Bengal. The company's
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nancial statements are standalone statements. The Company have no holding/ subsidiary company.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The disclosures of signi
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cant accounting policies are pertaining to the present activities of the company. However, in the year of new
fi
nancial activity, the relevant accounting policies are incorporated.
I.

Statement of Compliance

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 noti
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ed under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.
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(iii)

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(iv)

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

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Textual information (53)

Statement of Ind AS compliance [Text Block]

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Textual information (54)

Statement of Ind AS compliance [Text Block]

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.

Textual information (55)

Disclosure of significant accounting policies [Text Block]

-SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
CORPORATE INFORMATION

The Company is principally engaged in production of Re
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ned Lead and Lead Alloys at its plant at Panskura, (West Bengal) and Lead Oxides at its plants at B. T. Road (Kolkata) and Malwan (UP). The registered of
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ce is situated at Kolkata West Bengal. The company's
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nancial statements are standalone statements. The Company have no holding/ subsidiary company.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The disclosures of signi
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cant accounting policies are pertaining to the present activities of the company. However, in the year of new
fi
nancial activity, the relevant accounting policies are incorporated.
I.

Statement of Compliance

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 noti
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ed under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.
II.

Use of Estimates and Judgments

In preparing these Standalone Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from such estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively. Information about assumptions and estimation uncertainties that have a signi
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cant risk of resulting in a material adjustment in the year ending 31st March, 2021 are as follows:

(a)

Recognition of deferred tax assets depends on availability of future taxable pro
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t against which tax losses carried forward can be used;

(b)

Measurement of de
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ned bene
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t obligations are based on key actuarial assumptions;

(c)

Recognition and measurement of provisions and contingencies are based on key assumptions about the likelihood and magnitude of an out
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ow of resources;

(d)

Determining the fair value less costs to sell of the Non-current Assets held for Sale on the basis of signi
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cant unobservable inputs;
III.

Functional and Presentation of Currency

All amounts stated in the
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nancial statement are in Indian Rupees (INR) (r/off), unless speci
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ed otherwise.
IV.

Basis of Measurement

The Financial Statements are generally prepared on the historical cost convention basis. However, consistent practice followed from past some of the Financial Instruments is measured at fair value at the end of each reporting date.

Classification of Assets and Liabilities

I.

Schedule III to the Act, requires assets and liabilities to be classi
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ed as either Current or Non-current.

(a)

An asset shall be classi
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ed as current when it satis
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es any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(b)

All assets other than current assets are classi
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ed as non-current.

(c)

A liability is classi
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ed as current when it satis
fi
es any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

the Company does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

(d)

All liabilities other than current liabilities are classified as non-current.

II.

Operating Cycle

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company's operating cycle is twelve months for the purpose of current or non-current classification of assets and liabilities.

III.

Property Plant and Equipment

i.

Grants & Incentive

Government Grant and Incentives are recognized when there is reasonable assurance that the company would be able to comply with the conditions for receipt of the same.

ii.

Recognition and Measurement

An item of Property, Plant and Equipment (erstwhile Fixed Assets) that qualifies for recognition as an asset is initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of a self-constructed item of Property, Plant and Equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use.

iii.

Capital Work In Progress

Tangible Property, Plant and Equipment and other assets under construction are disclosed under this head.

iv.

Subsequent Expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

v.

Depreciation

The depreciable amount of an item of Property, Plant and Equipment is allocated on a systematic basis over its useful life. Depreciation is provided on cost of Asset less its estimates residual value on the straight-line method at the rates prescribed under Schedule- II of the Companies Act, 2013 on the basis of useful life of the Assets. The Company believes that straight line method reflects the pattern in which the asset's future economic benefits are expected to be consumed by the Company. Based on internal technical evaluation, the management believes useful lives of the assets are appropriate. The depreciation method is reviewed at least at each financial year-end and, if there has been a signifi cant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to reflect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The depreciation charge for each period is generally recognized in the Statement of Profit and Loss and is deducted in arriving at the carrying amount of the asset.

The residual value and the useful life of an asset is reviewed at year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with Ind AS 8. The estimated useful lives for the assets are as per the life provided in the Companies Act, 2013

Depreciation on additions/ disposals is provided on a periodical pro-rata basis i.e. from/ up to the date on which asset is ready for use /disposed off.

Property, Plant & Equipment are stated at their original cost including all expenses attributable to bring the assets to its intended use less Input Credit / Capital Subsidy availed on acquisition. The Details of useful life of assets are given below :

Type of Assets	Useful life
Buildings	5-60years
Plant & Equipment	10-25years
Furniture & Fixture	5-10years
Vehicles	8years
Computer and Accessories	3years
Electric Installations	10years
Office Equipment	5years

vi.

Disposal

The carrying amount of an item of Property, Plant and Equipment and other assets is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an item of Property, Plant and Equipment is charged in Statement of Profit and Loss when the item is derecognized.

IV.

Intangible Assets

i.

Recognition and Measurement

An intangible asset is an identifiable monetary asset without physical substance. Intangible assets are initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.

ii.

Amortization

The other intangible assets are amortized on the straight line method. The Company believes that straight line method re
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ects the pattern in which the asset's future economic bene
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ts are expected to be consumed by the Company.

The amortization method is reviewed at least at each
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nancial year-end and, if there has been a signi
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cant change in the expected pattern of consumption of the future economic bene
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ts embodied in the asset, the method is changed to re
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ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with INS AS 8
Accounting Policies, Changes in Accounting Estimates and Errors.

The residual value and the useful life of an asset is reviewed at least at each
fi
nancial year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with IND AS 8
Accounting Policies, Changes in Accounting Estimates and Errors. The estimated useful lives as estimated by management are as follows:

Asset Class	Useful Lives (No of years) as estimated by the Company
Technical Know	10 years

Amortized intangible asset is displayed as amortization on the face of Standalone Statement of Pro
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t and Loss.
V.

Inventories

i.

Measurement of Inventory

Inventories of
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nished goods, raw material, work in progress and stores are measured at the lower of cost and net realizable value. Land held as inventory is valued at Fair Market Value on the date of conversion.
ii.

Cost of Inventory

The cost of inventories in consistence with the practice followed from the past comprises all costs of purchase including the costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The costs of inventories comprise the purchase price, import duties (where applicable) and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs/ overhead directly attributable to the acquisition of
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nished goods, materials and services.

Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

The costs of conversions of inventories include costs directly related to the units of production and a systematic allocation of
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xed and variable production overheads that are incurred in converting materials into
fi
nished goods.

Other costs (if any) are included in the cost of inventories only to the extent that they are incurred in bringing the inventories to their present location and condition after considering the normal wear and tear.

The cost of inventories is assigned by First in First out formula from the year under review (Please refer Note No 2.04). The Company uses

the same cost formula for all inventories having a similar nature and use to the Company, unless cost are identi
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ed with acquisition.
iii.

Net Realizable Value

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Net realizable value is ascertained for each item of inventories with reference to the selling prices of related
fi
nished products.
iv.

Valuation of Spare Parts, Stand-by Equipment and Servicing Equipment

Spare parts, stand-by equipment and servicing equipment are recognized as Property, Plant and Equipment if and only if it is probable that future economic bene
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ts associated with them will
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ow to the Company and their cost can be measured reliably. Otherwise such items are classi
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ed and recognized as Inventory.
VI.

Financial Instruments

i.

Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of
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nancial assets and
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nancial liabilities (other than
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nancial assets and
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nancial liabilities at fair value through pro
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t or loss) are added to or deducted from the fair value measured on initial recognition of
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nancial asset or
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nancial liability. The Company derecognises a
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nancial asset only when the contractual rights to the cash
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ows from the asset expire, or when it transfers the
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nancial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises
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nancial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid
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nancial instruments, which are readily convertible into known amounts of cash that are subject to an insigni
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cant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.

iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash
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ows and the contractual terms of the

financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.

vi.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or fair value through Profit & Loss (FVTPL). A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

vii.

Derivative Insturments

The Company has not entered into any derivative financial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives financial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, which may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as financial assets or liabilities at fair value through profit and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.

viii.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

VII.

Revenue Recognition

Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will flow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.
Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic bene
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ts associated with the transaction will
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ow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a
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nancial asset or a
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nancial liability (or group of
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nancial assets or
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nancial liabilities) and of allocating the interest income or interest expense over the relevant period.
VIII.

Foreign Currency Transactions
Recognition

Functional currency is the currency of the primary economic environment in which the Company operates whereas presentation currency is the currency in which the
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nancial statements are presented. Indian Rupee is the functional as well as presentation currency for the Company. A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of each reporting period, foreign currency monetary items are translated using the closing rate whereas non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous Financial Statements are recognized in the Standalone Statement of Pro
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t and Loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognized in Other Comprehensive Income, any exchange component of that gain or loss is recognized in Other Comprehensive Income. Conversely, when a gain or loss on a non-monetary item is recognized in Statement of Pro
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t and Loss, any exchange component of that gain or loss is recognized in Statement of Pro
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t and Loss.
Foreign currency risk

The foreign currency risk are primarily related to operating activities relating to export and import. The
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uctuation in respect of unhedged foreign currency are accounted at the exchange rate prevailing at the reporting date of
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nancial statement.
IX.

Accounting of Claims

a)

Claims receivable are accounted at the time when certainty of receivable is established.

b)

Claims raised by the Government Authorities regarding taxes & duties, which are disputed by the company, are accounted based on the merits of each claim and when the matter is crystalized.
X.

Employee Benefit

a)

Short
Term Employee Benefits:

The undiscounted amount of short term employee bene
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t expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This bene
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t includes salary, wages, short term compensatory absences and bonus.
b)

Post-Employment Benefits:

i.

Defined Contribution Plans

This bene
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t includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are de
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ned as an expense in the Statement Pro
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t & Loss as and when such contributions are due.
ii.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a de
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ned bene
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t retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of
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ve years of service. The Company accounts for gratuity bene
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payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassi
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ed to Pro
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t & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.
c)

Other Log term Employee Benefits Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Pro
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t and Loss.
XI.

Cash Flow Statement

Cash
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flows are reported using the indirect method, whereby Profit Before Tax (PBT) is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flow from operating, investing and financing activities of the company are segregated based on the available information.

XII.

Taxation

Income Tax

Income tax comprises current and deferred tax. It is recognized in Standalone Statement of Profit and Loss except to the extent that it relates to a business combination or to an item recognized directly in Equity or in Other Comprehensive Income. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

(a)

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable settled in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes.

(b)

Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

i.

temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;

ii.

taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets unrecognized or recognized, are reviewed at each reporting date and are recognized/ reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

XIII.

Provisions, Contingent Assets and Contingent Liabilities a)

Provision is created when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

b)

Contingent liability is disclosed by way of notes, unless the possibility of an outflow of resources embodying the economic benefit is remote.

c)

Contingent Assets are neither recognized nor disclosed in Financial Statements.

XIV.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for profit or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing profit or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares

XV.

Borrowing Costs

The Company capitalizes borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. The Company recognizes other borrowing costs as an expense in the period in which it incurs them. Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.

XVI.

Leases

IND-AS 116 is applicable on the company during the year under review and same has been applied by the company but no material impact has been seen on the financial statements of the company.

Textual information (56)

Disclosure of significant accounting policies [Text Block]

NOTE NO. 1: -SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
CORPORATE INFORMATION

The Company is principally engaged in production of Refined Lead and Lead Alloys at its plant at Panskura, (West Bengal) and Lead Oxides at its plants at B. T. Road (Kolkata) and Malwan (UP). The registered office is situated at Kolkata West Bengal. The company's financial statements are standalone statements. The Company have no holding/ subsidiary company.
1.1.

BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The disclosures of significant accounting policies are pertaining to the present activities of the company. However, in the year of new financial activity, the relevant accounting policies are incorporated.
I.

Statement of Compliance

The Standalone Financial Statements for the year under review have been prepared in accordance with Indian Accounting Standards (IND AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant amended provisions and rules of the Act issued thereafter.
II.

Use of Estimates and Judgments

In preparing these Standalone Financial Statements, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from such estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively. Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ending 31st March, 2020 are as follows:

(a)

Recognition of deferred tax assets depends on availability of future taxable profit against which tax losses carried forward can be used;

(b)

Measurement of defined benefit obligations are based on key actuarial assumptions;

(c)

Recognition and measurement of provisions and contingencies are based on key assumptions about the likelihood and magnitude of an out#ow of resources;

(d)

Determining the fair value less costs to sell of the Non-current Assets held for Sale on the basis of significant unobservable inputs;
III.

Functional and Presentation of Currency

All amounts stated in the financial statement are in Indian Rupees (INR) (r/off), unless specified otherwise.
IV.

Basis of Measurement

The Financial Statements are generally prepared on the historical cost convention basis. However, consistent practice followed from past some of the Financial Instruments is measured at fair value at the end of each reporting date.

65

APL Metals Limited
(Formerly - Associated Pigments Limited)

1.2

Classification of Assets and Liabilities

I.

Schedule III to the Act, requires assets and liabilities to be classified as either Current or Non-current.

(a)

An asset shall be classified as current when it satisfies any of the following criteria:

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(b)

All assets other than current assets are classified as non-current.

(c)

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

(i)

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

(ii)

it is held primarily for the purpose of trading;

(iii)

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

(iv)

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

(d)

All liabilities other than current liabilities are classified as non-current.
II.

Operating Cycle

An operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The Company's operating cycle is twelve months for the purpose of current or non-current classification of assets and liabilities.
III.

Property Plant and Equipment

i.
Grants & Incentive

Government Grant and Incentives are recognized when there is reasonable assurance that the company would be able to comply with the conditions for receipt of the same.
ii.

Recognition and Measurement

An item of Property, Plant and Equipment (erstwhile Fixed Assets) that qualifies for recognition as an asset is initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.

The cost of an item of Property, Plant and Equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The cost of a self-constructed item of Property, Plant and Equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use.

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APL Metals Limited
(Formerly - Associated Pigments Limited)

iii.

Capital Work In Progress

Tangible Property, Plant and Equipment under construction are disclosed under this head. However, no such items prevail during the year under review.
iv.

Subsequent Expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will #ow to the Company.
v.

Depreciation

The depreciable amount of an item of Property, Plant and Equipment is allocated on a systematic basis over its useful life. Depreciation is provided on cost of Asset less its estimates residual value on the straight-line method at the rates prescribed under Schedule-II of the Companies Act, 2013 on the basis of useful life of the Assets. The Company believes that straight line method re#ects the pattern in which the asset's future economic benefits are expected to be consumed by the Company. Based on internal technical evaluation, the management believes useful lives of the assets are appropriate. The depreciation method is reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to re#ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with Ind AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The depreciation charge for each period is generally recognized in the Statement of Profit and Loss and is deducted in arriving at the carrying amount of another asset.

The residual value and the useful life of an asset is reviewed at year-end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with Ind AS 8. The estimated useful lives for the assets are as per the life provided in the Companies Act, 2013

Depreciation on additions/ disposals is provided on a periodical pro-rata basis i.e. from/ up to the date on which asset is ready for use /disposed off.

Property, Plant & Equipment are stated at their original cost including all expenses attributable to bring the assets to its intended use less Input Credit / Capital Subsidy availed on acquisition. The Details of useful life of assets are given below:

Type of Assets	Useful life
Buildings	5-60years
Plant & Equipment	10-25years
Furniture & Fixture	5-10years

Vehicles	8years
Computer and Accessories	3years
Electric Installations	10years
Office Equipment	5years

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vi.

Disposal

The carrying amount of an item of Property, Plant and Equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the de-recognition of an item of Property, Plant and Equipment is charged in Statement of Profit and Loss when the item is derecognized.
IV.

Intangible Assets

i.
Recognition and Measurement

An intangible asset is an identifiable monetary asset without physical substance. Intangible assets are initially measured at its cost and then carried at the cost less accumulated depreciation and accumulated impairment, if any.
ii.

Amortization

The other intangible assets are amortized on the straight line method. The Company believes that straight line method re#ects the pattern in which the asset's future economic benefits are expected to be consumed by the Company.

The amortization method is reviewed at least at each financial year-end and, if there has been a significant change in the expected pattern of consumption of the future economic benefits embodied in the asset, the method is changed to re#ect the changed pattern. Such a change is accounted for as a change in an accounting estimate in accordance with IND AS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

The residual value and the useful life of an asset is reviewed at least at each financial year- end and, if expectations differ from previous estimates, the change(s) is accounted for as a change in an accounting estimate in accordance with IND AS 8 Accounting Policies, Changes in Accounting Estimates and Errors. The estimated useful lives as estimated by management are as follows:

Asset Class	Useful Lives (No of years) as estimated by the Company
Technical Know	10 years

Amortized intangible asset is displayed as amortization on the face of Standalone Statement of Profit and Loss.
V.

Inventories

i.
Measurement of Inventory

The Company measures its inventories at the lower of cost and net realizable value. Land held as inventory is valued at Fair Market Value on the date of conversion.
ii.

Cost of Inventory

The cost of inventories in consistence with the practice followed from the past comprises all costs of purchase including the costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The costs of inventories comprise the purchase price, import duties (where applicable) and other taxes (other than those subsequently recoverable by the entity from the taxing authorities), and transport, handling and other costs/ overhead directly attributable to the acquisition of finished goods, materials and services.

Trade discounts, rebates and other similar items are deducted in determining the costs of purchase.

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The costs of conversion of inventories include costs directly related to the units of production and a systematic allocation of fixed and variable production overheads that are incurred in converting materials into finished goods.

Other costs (if any) are included in the cost of inventories only to the extent that they are incurred in bringing the inventories to their present location and condition after considering the normal wear and tear.

The cost of inventories is assigned by weighted average cost formula. The Company uses the same cost formula for all inventories having a similar nature and use to the Company, unless cost are identified with acquisition.

As per consistent practice Finished Goods are taken on weighted average cost.
iii.

Net Realizable Value

Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. Net realizable value is ascertained for each item of inventories with reference to the selling prices of related finished products.
iv.

Valuation of Spare Parts, Stand-by Equipment and Servicing Equipment

Spare parts, stand-by equipment and servicing equipment are recognized as Property, Plant and Equipment if and only if it is probable that future economic benefits associated with them will #ow to the Company and their cost can be measured reliably. Otherwise such items are classified and recognized as Inventory.
VI.

Financial Instruments

i.
Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The Company derecognises a financial asset only when the contractual rights to the cash

#ows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.
iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

#ows and the contractual terms of the financial asset give rise on specified dates to cash

#ows that are solely payments of principal and interest on the principal amount outstanding.

iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash #ows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.
v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.
vi.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.
vii.

Derivative Insturments

The Company has not entered into any derivative financial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives financial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, the may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as financial assets or liabilities at fair value through profit and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.
viii.
Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash

#ows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

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VII.
Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will #ow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.
Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will #ow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.
VIII.

Foreign Currency Transactions
Recognition

Functional currency is the currency of the primary economic environment in which the Company operates whereas presentation currency is the currency in which the financial statements are presented. Indian Rupee is the functional as well as presentation currency for the Company. A foreign currency transaction is recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of each reporting period, foreign currency monetary items are translated using the closing rate whereas non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was measured.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during

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the period or in previous Financial Statements are recognized in the Standalone Statement of Profit and Loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognized in Other Comprehensive Income, any exchange component of that gain or loss is recognized in Other Comprehensive Income. Conversely, when a gain or loss on a non-monetary item is recognized in Statement of Profit and Loss, any exchange component of that gain or loss is recognized in Statement of Profit and Loss.
Foreign currency risk

The foreign currency risk are primarily related to operating activities, since foreign currency are not hedged and the #uctuation in respect of unhedged foreign currency are accounted at the exchange rate prevailing at the reporting date of financial statement.
IX.

Accounting of Claims

a)

Claims receivable are accounted at the time when certainty of receivable is established.

b)

Claims raised by the Government Authorities regarding taxes & duties, which are disputed by the company, are accounted based on the merits of each claim and when the matter is crystalized.
X.

Employee Benefit

a)
Short Term Employee Benefits :

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This benefit includes salary, wages, short term compensatory absences and bonus.
b)

Post-Employment Benefits :

i.
Defined
Contribution Plans

This benefit includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are defined as an expense in the Statement Profit & Loss as and when such contributions are due.
ii.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

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c)

Other Log term Employee Bene
fits
Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Profit and Loss.
XI.

Cash Flow Statement

Cash #ows are reported using the indirect method, whereby Profit Before Tax (PBT) is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash #ows. The cash #ow from operating, investing and financing activities of the company are segregated based on the available information.
XII.

Taxation

Income Tax

Income tax comprises current and deferred tax. It is recognized in Standalone Statement of Profit and Loss except to the extent that it relates to a business combination or to an item recognized directly in Equity or in Other Comprehensive Income. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.
(a)

Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable settled in respect of previous years. The amount of current tax re#ects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes.
(b)

Deferred Tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

I.
temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of the transaction;

ii.
taxable temporary differences arising on the initial recognition of goodwill.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets unrecognized or recognized, are reviewed at each reporting date and are recognized/ reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset

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current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.
XIII.

Provisions, Contingent Assets and Contingent Liabilities

a)

Provision is created when there is a present obligation as a result of past events that probably requires an out#ow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to re#ect the current best estimates.

b)

Contingent liability is disclosed by way of notes, unless the possibility of an out#ow of resources embodying the economic benefit is remote.

c)

Contingent Assets are neither recognized nor disclosed in Financial Statements.
XIV.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for profit or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing profit or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares
XV.

Borrowing Costs

The Company capitalizes borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. The Company recognizes other borrowing costs as an expense in the period in which it incurs them. Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds including exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

A qualifying asset is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
XVI.

Leases

IND-AS 116 is applicable on the company during the year under review and same has been applied by the company but no material impact has been seen on the financial statements of the company.

[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 acounting estimates during the year	No	No

[400600] Notes - Property, plant and equipment

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
Sub classes of property, plant and equipment [Axis]	**Owned and leased assets [Member]**		**Owned assets [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 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	Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method	Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method, Straight line method	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT	AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT, AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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	Straight line method, Straight line method	Straight line method, Straight line method	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT, AS PER COMPANIES ACT	AS PER COMPANIES ACT, AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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	Straight line method	Straight line method	Straight line method, Straight line method	Straight line method, Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT, AS PER COMPANIES ACT	AS PER COMPANIES ACT, AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]		Other plant and equipment [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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	Straight line method	Straight line method	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

Disclosure of additional information about property plant and equipment [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]		Vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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	Straight line method	Straight line method	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

Disclosure of additional information about property plant and equipment [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [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 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	Straight line method	Straight line method	Straight line method	Straight line method
Useful lives or depreciation rates, property, plant and equipment	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT	AS PER COMPANIES ACT
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 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	1,11,53,269	3,39,08,631		1,11,53,269
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	-1,36,56,782	-1,15,24,542		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,36,56,782	-1,15,24,542		
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	38,57,147	2,43,141		94,13,527
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	38,57,147	2,43,141		94,13,527
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	-63,60,660	2,21,40,948		17,39,742
Property, plant and equipment at end of period	20,34,62,345	20,98,23,005	18,76,82,057	40,84,10,143

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

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	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	3,39,08,631			
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			1,36,56,782	1,15,24,542
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,36,56,782	1,15,24,542
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		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	14,25,000		55,56,380	11,81,859
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	14,25,000		55,56,380	11,81,859
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	3,24,83,631		81,00,402	1,03,42,683
Property, plant and equipment at end of period	40,66,70,401	37,41,86,770	20,49,47,798	19,68,47,396

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]		
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2019	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	20,17,029	
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	20,17,029	
Property, plant and equipment at end of period	18,65,04,713	2,60,95,951	2,60,95,951	2,40,78,922

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]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 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	20,17,029		
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		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	0	20,17,029		0
Property, plant and equipment at end of period	2,60,95,951	2,60,95,951	2,40,78,922	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]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	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			5,53,934	4,12,418
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		-16,48,899	-16,36,624
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	0		-16,48,899	-16,36,624
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	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	0		-10,94,965	-12,24,206
Property, plant and equipment at end of period	0	0	2,36,25,629	2,47,20,594

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	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		5,53,934	4,12,418	
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		5,53,934	4,12,418	
Property, plant and equipment at end of period	2,59,44,800	5,78,31,729	5,72,77,795	5,68,65,377

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]			Factory building [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			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				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	16,48,899	16,36,624		-16,19,424
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	16,48,899	16,36,624		-16,19,424
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	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	16,48,899	16,36,624		-16,19,424
Property, plant and equipment at end of period	3,42,06,100	3,25,57,201	3,09,20,577	2,15,77,138

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]	Factory building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	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	4,12,418		0	4,12,418
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	-16,07,678			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-16,07,678			
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	-11,95,260		0	4,12,418
Property, plant and equipment at end of period	2,31,96,562	2,43,91,822	5,35,22,660	5,35,22,660

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]	Factory 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	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		16,19,424	16,07,678	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		16,19,424	16,07,678	
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 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		16,19,424	16,07,678	
Property, plant and equipment at end of period	5,31,10,242	3,19,45,522	3,03,26,098	2,87,18,420

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]	Other building [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	5,53,934	0		5,53,934
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	-29,475	-28,946		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-29,475	-28,946		
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	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	5,24,459	-28,946		5,53,934
Property, plant and equipment at end of period	20,48,491	15,24,032	15,52,978	43,09,069

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]	Other 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]	
	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			
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			29,475	28,946
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			29,475	28,946
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		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	0		29,475	28,946
Property, plant and equipment at end of period	37,55,135	37,55,135	22,60,578	22,31,103

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]	Other building [Member]	Plant and equipment [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [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		79,72,591	3,01,65,937	
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		-1,03,42,262	-84,82,933	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-1,03,42,262	-84,82,933	
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		38,57,147	2,43,141	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		38,57,147	2,43,141	
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		-62,26,818	2,14,39,863	
Property, plant and equipment at end of period	22,02,157	14,43,98,722	15,06,25,540	12,91,85,677

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]	Plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 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	79,72,591	3,01,65,937		
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				1,03,42,262
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				1,03,42,262
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		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	94,13,527	14,25,000		55,56,380
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	94,13,527	14,25,000		55,56,380
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	-14,40,936	2,87,40,937		47,85,882
Property, plant and equipment at end of period	30,11,12,880	30,25,53,816	27,38,12,879	15,67,14,158

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]	Plant and equipment [Member]		Factory equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	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			6,58,548	15,65,345
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	84,82,933		-4,82,412	-3,32,993
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	84,82,933		-4,82,412	-3,32,993
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	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	11,81,859		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	11,81,859		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	73,01,074		1,76,136	12,32,352
Property, plant and equipment at end of period	15,19,28,276	14,46,27,202	47,69,951	45,93,815

Disclosure of detailed information about property, plant and equipment [Table] ..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	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		6,58,548	15,65,345	
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		6,58,548	15,65,345	
Property, plant and equipment at end of period	33,61,463	1,35,64,639	1,29,06,091	1,13,40,746

Disclosure of detailed information about property, plant and equipment [Table] ..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			Other plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			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				73,14,043
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	4,82,412	3,32,993		-98,59,850
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	4,82,412	3,32,993		-98,59,850
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	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		38,57,147
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		38,57,147
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	4,82,412	3,32,993		-64,02,954
Property, plant and equipment at end of period	87,94,688	83,12,276	79,79,283	13,96,28,771

Disclosure of detailed information about property, plant and equipment [Table] ..(17)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]	Carrying amount [Member]		Gross carrying amount [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	2,86,00,592		73,14,043	2,86,00,592
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	-81,49,940			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-81,49,940			
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	2,43,141		94,13,527	14,25,000
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	2,43,141		94,13,527	14,25,000
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	2,02,07,511		-20,99,484	2,71,75,592
Property, plant and equipment at end of period	14,60,31,725	12,58,24,214	28,75,48,241	28,96,47,725

Disclosure of detailed information about property, plant and equipment [Table] ..(18)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	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]	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	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		98,59,850	81,49,940	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		98,59,850	81,49,940	
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 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		55,56,380	11,81,859	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		55,56,380	11,81,859	
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		43,03,470	69,68,081	
Property, plant and equipment at end of period	26,24,72,133	14,79,19,470	14,36,16,000	13,66,47,919

Disclosure of detailed information about property, plant and equipment [Table] ..(19)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 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	2,72,892	0		2,72,892
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	-4,574	-19,079		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-4,574	-19,079		
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	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	2,68,318	-19,079		2,72,892
Property, plant and equipment at end of period	3,31,052	62,734	81,813	8,74,757

Disclosure of detailed information about property, plant and equipment [Table] ..(20)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 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			
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			4,574	19,079
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			4,574	19,079
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		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	0		4,574	19,079
Property, plant and equipment at end of period	6,01,865	6,01,865	5,43,705	5,39,131

Disclosure of detailed information about property, plant and equipment [Table] ..(21)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]	Vehicles [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Owned assets [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		18,92,734	7,81,858	
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		-13,74,440	-11,29,706	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-13,74,440	-11,29,706	
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		5,18,294	-3,47,848	
Property, plant and equipment at end of period	5,20,052	79,84,966	74,66,672	78,14,520

Disclosure of detailed information about property, plant and equipment [Table] ..(22)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 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	18,92,734	7,81,858		
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				13,74,440
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				13,74,440
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		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	18,92,734	7,81,858		13,74,440
Property, plant and equipment at end of period	1,84,63,198	1,65,70,464	1,57,88,606	1,04,78,232

Disclosure of detailed information about property, plant and equipment [Table] ..(23)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Vehicles [Member]		Motor vehicles [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	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			18,92,734	7,81,858
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	11,29,706		-13,74,440	-11,29,706
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	11,29,706		-13,74,440	-11,29,706
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	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	11,29,706		5,18,294	-3,47,848
Property, plant and equipment at end of period	91,03,792	79,74,086	79,84,966	74,66,672

Disclosure of detailed information about property, plant and equipment [Table] ..(24)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [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	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		18,92,734	7,81,858	
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		18,92,734	7,81,858	
Property, plant and equipment at end of period	78,14,520	1,84,63,198	1,65,70,464	1,57,88,606

Disclosure of detailed information about property, plant and equipment [Table] ..(25)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Motor vehicles [Member]			Office equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			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				2,87,994
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	13,74,440	11,29,706		-99,934
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	13,74,440	11,29,706		-99,934
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	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	13,74,440	11,29,706		1,88,060
Property, plant and equipment at end of period	1,04,78,232	91,03,792	79,74,086	6,87,802

Disclosure of detailed information about property, plant and equipment [Table] ..(26)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office 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]	
	01/04/2019 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	3,75,437		2,87,994	3,75,437
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	-91,945			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-91,945			
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	2,83,492		2,87,994	3,75,437
Property, plant and equipment at end of period	4,99,742	2,16,250	16,85,828	13,97,834

Disclosure of detailed information about property, plant and equipment [Table] ..(27)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		99,934	91,945	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		99,934	91,945	
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 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		99,934	91,945	
Property, plant and equipment at end of period	10,22,397	9,98,026	8,98,092	8,06,147

Disclosure of detailed information about property, plant and equipment [Table] ..(28)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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	1,73,124	1,55,952		1,73,124
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	-1,86,673	-1,64,255		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-1,86,673	-1,64,255		
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	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	-13,549	-8,303		1,73,124
Property, plant and equipment at end of period	3,38,223	3,51,772	3,60,075	23,45,800

Disclosure of detailed information about property, plant and equipment [Table] ..(29)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	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	1,55,952			
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			1,86,673	1,64,255
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			1,86,673	1,64,255
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		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	1,55,952		1,86,673	1,64,255
Property, plant and equipment at end of period	21,72,676	20,16,724	20,07,577	18,20,904

Disclosure of detailed information about property, plant and equipment [Table] **..(30)**

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]
Sub classes of property, plant and equipment [Axis]	**Owned assets [Member]**
Carrying amount accumulated depreciation and gross carrying amount [Axis]	**Accumulated depreciation and impairment [Member]**
	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]	
Property, plant and equipment at end of period	16,56,649

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 property, plant and equipment [TextBlock]		
Disclosure of detailed information about property, plant and equipment [TextBlock]		
Description of existence of restrictions on title, property, plant and equipment	OWNED	OWNED

[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
Unallocated goodwill	0	0

[400700] Notes - Investment property

Disclosure of detailed information about investment property [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_12			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_13			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_14			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_15			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_16			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_17			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] **..(7)**

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_18			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] **..(8)**

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_19			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_20			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_21			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(11)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_22			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(12)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_23			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(13)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_24			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(14)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_25			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(15)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_26			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(16)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_27			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(17)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_28			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(18)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_29			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(19)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_30			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(20)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_31			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(21)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_32			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(22)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_33			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(23)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_34			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(24)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_35			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(25)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_36			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(26)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_37			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(27)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_38			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(28)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_39			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(29)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_40			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(30)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_41			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(31)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_42			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(32)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_43			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(33)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_44			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(34)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_45			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(35)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_46			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(36)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_47			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(37)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_48			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(38)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_49			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(39)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_50			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(40)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_51			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(41)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_52			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(42)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_53			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(43)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_54			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(44)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_55			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(45)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_56			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(46)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_57			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(47)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_58			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(48)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_59			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(49)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_60			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	0	0	0	0

Disclosure of detailed information about investment property [Table] ..(50)

Unless otherwise specified, all monetary values are in INR

Type of investment property [Axis]	_InvestmentProperty_61			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about investment property at cost [Abstract]				
Disclosure of detailed information about investment property [Line items]				
Reconciliation of changes in investment property [Abstract]				
Changes in investment property [Abstract]				
Additions other than through business combinations, investment property [Abstract]				
Total additions other than through business combinations, investment property	0			
Total increase (decrease) in investment property	0		0	
Investment property at end of period	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 investment property [TextBlock]		
Disclosure of detailed information about investment property [TextBlock]		
Depreciation method, investment property, cost model	NA	NA
Useful lives or depreciation rates, investment property, cost model	NA	NA

[400800] Notes - Goodwill

Disclosure of reconciliation of changes in goodwill [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	31/03/2021	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Acquisitions through business combinations, goodwill			0	0
Increase (decrease) through net exchange differences, goodwill			0	0
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill			0	0
Increase (decrease) through other changes, goodwill			0	0
Total increase (decrease) through transfers and other changes, goodwill			0	0
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill			0	0
Retirements, goodwill			0	0
Total disposals and retirements, goodwill			0	0
Decrease through classified as held for sale, goodwill			0	0
Decrease through loss of control of subsidiary, goodwill			0	0
Subsequent recognition of deferred tax assets, goodwill			0	0
Total increase (decrease) in goodwill			0	0
Goodwill at end of period	0	0	0	0

Disclosure of reconciliation of changes in goodwill [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization 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 reconciliation of changes in goodwill [Abstract]				
Disclosure of reconciliation of changes in goodwill [Line items]				
Changes in goodwill [Abstract]				
Impairment loss recognised in profit or loss, goodwill		0	0	
Increase (decrease) through transfers and other changes, Goodwill [Abstract]				
Increase (decrease) through transfers, goodwill		0	0	
Increase (decrease) through other changes, goodwill		0	0	
Total increase (decrease) through transfers and other changes, goodwill		0	0	
Disposals and retirements, Goodwill [Abstract]				
Disposals, goodwill		0	0	
Retirements, goodwill		0	0	
Total disposals and retirements, goodwill		0	0	
Decrease through classified as held for sale, goodwill		0	0	
Decrease through loss of control of subsidiary, goodwill		0	0	
Subsequent recognition of deferred tax assets, goodwill		0	0	
Total increase (decrease) in goodwill		0	0	
Goodwill at end of period	0	0	0	0

Unless otherwise specified, all monetary values are in INR

	31/03/2021	31/03/2020
Disclosure of goodwill [TextBlock]		
Disclosure of reconciliation of changes in goodwill [Abstract]		
Changes in goodwill [Abstract]		
Increase (decrease) through transfers and other changes, Goodwill [Abstract]		
Disposals and retirements, Goodwill [Abstract]		
Goodwill at end of period	0	0

[400900] Notes - Other intangible assets

Disclosure of detailed information about other intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-7,24,925	-20,59,433		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-7,24,925	-20,59,433		0
Other intangible assets at end of period	9,95,844	17,20,769	37,80,202	1,99,16,900

Disclosure of detailed information about other intangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			7,24,925	20,59,433
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		7,24,925	20,59,433
Other intangible assets at end of period	1,99,16,900	1,99,16,900	1,89,21,056	1,81,96,131

Disclosure of detailed information about other intangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 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]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-7,24,925	-20,59,433	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-7,24,925	-20,59,433	
Other intangible assets at end of period	1,61,36,698	9,95,844	17,20,769	37,80,202

Disclosure of detailed information about other intangible assets [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				7,24,925
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		7,24,925
Other intangible assets at end of period	1,99,16,900	1,99,16,900	1,99,16,900	1,89,21,056

Disclosure of detailed information about other intangible assets [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]		Other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]		Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]		Carrying amount [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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations			0	0
Acquisitions through business combinations			0	0
Increase (decrease) through net exchange differences			0	0
Amortisation other intangible assets	20,59,433		-7,24,925	-20,59,433
Impairment loss recognised in profit or loss	0		0	0
Reversal of impairment loss recognised in profit or loss	0		0	0
Revaluation increase (decrease), other intangible assets			0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0		0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	20,59,433		-7,24,925	-20,59,433
Other intangible assets at end of period	1,81,96,131	1,61,36,698	9,95,844	17,20,769

Disclosure of detailed information about other intangible assets [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 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]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		0	0	
Other intangible assets at end of period	37,80,202	1,99,16,900	1,99,16,900	1,99,16,900

Disclosure of detailed information about other intangible assets [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			Intangible assets other than internally generated [Member]
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]			Carrying amount [Member]
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations				0
Acquisitions through business combinations				0
Increase (decrease) through net exchange differences				0
Amortisation other intangible assets	7,24,925	20,59,433		-7,24,925
Impairment loss recognised in profit or loss	0	0		0
Reversal of impairment loss recognised in profit or loss	0	0		0
Revaluation increase (decrease), other intangible assets				0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	7,24,925	20,59,433		-7,24,925
Other intangible assets at end of period	1,89,21,056	1,81,96,131	1,61,36,698	9,95,844

Disclosure of detailed information about other intangible assets [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0		0	0
Acquisitions through business combinations	0		0	0
Increase (decrease) through net exchange differences	0		0	0
Amortisation other intangible assets	-20,59,433			
Impairment loss recognised in profit or loss	0			
Reversal of impairment loss recognised in profit or loss	0			
Revaluation increase (decrease), other intangible assets	0		0	0
Impairment loss recognised in other comprehensive income, other intangible assets	0			
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0			
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	-20,59,433		0	0
Other intangible assets at end of period	17,20,769	37,80,202	1,99,16,900	1,99,16,900

Disclosure of detailed information about other intangible assets [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated amortization 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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Amortisation other intangible assets		7,24,925	20,59,433	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		7,24,925	20,59,433	
Other intangible assets at end of period	1,99,16,900	1,89,21,056	1,81,96,131	1,61,36,698

Disclosure of detailed information about other intangible assets [Table] ..(10)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		0
Acquisitions through business combinations	0	0		0
Increase (decrease) through net exchange differences	0	0		0
Amortisation other intangible assets	-7,24,925	-20,59,433		
Impairment loss recognised in profit or loss	0	0		
Reversal of impairment loss recognised in profit or loss	0	0		
Revaluation increase (decrease), other intangible assets	0	0		0
Impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	0		
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	-7,24,925	-20,59,433		0
Other intangible assets at end of period	9,95,844	17,20,769	37,80,202	1,99,16,900

Disclosure of detailed information about other intangible assets [Table] ..(11)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]		Accumulated amortization and impairment [Member]	
	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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0			
Acquisitions through business combinations	0			
Increase (decrease) through net exchange differences	0			
Amortisation other intangible assets			7,24,925	20,59,433
Impairment loss recognised in profit or loss			0	0
Reversal of impairment loss recognised in profit or loss			0	0
Revaluation increase (decrease), other intangible assets	0			
Impairment loss recognised in other comprehensive income, other intangible assets			0	0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets			0	0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0		0	0
Increase (decrease) through other changes	0		0	0
Total increase (decrease) through transfers and other changes, Other intangible assets	0		0	0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0		0	0
Retirements	0		0	0
Total Disposals and retirements, Other intangible assets	0		0	0
Decrease through classified as held for sale	0		0	0
Decrease through loss of control of subsidiary	0		0	0
Total increase (decrease) in Other intangible assets	0		7,24,925	20,59,433
Other intangible assets at end of period	1,99,16,900	1,99,16,900	1,89,21,056	1,81,96,131

Disclosure of detailed information about other intangible assets [Table] ..(12)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]		
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	Carrying amount [Member]		
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 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]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations		0	0	
Acquisitions through business combinations		0	0	
Increase (decrease) through net exchange differences		0	0	
Amortisation other intangible assets		-7,24,925	-20,59,433	
Impairment loss recognised in profit or loss		0	0	
Reversal of impairment loss recognised in profit or loss		0	0	
Revaluation increase (decrease), other intangible assets		0	0	
Impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets		0	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets		0	0	
Increase (decrease) through other changes		0	0	
Total increase (decrease) through transfers and other changes, Other intangible assets		0	0	
Disposals and retirements, other intangible assets [Abstract]				
Disposals		0	0	
Retirements		0	0	
Total Disposals and retirements, Other intangible assets		0	0	
Decrease through classified as held for sale		0	0	
Decrease through loss of control of subsidiary		0	0	
Total increase (decrease) in Other intangible assets		-7,24,925	-20,59,433	
Other intangible assets at end of period	1,61,36,698	9,95,844	17,20,769	37,80,202

Disclosure of detailed information about other intangible assets [Table] ..(13)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]			
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]			
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated amortization and impairment [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 other intangible assets [Abstract]				
Disclosure of detailed information about other intangible assets [Line items]				
Reconciliation of changes in other intangible assets [Abstract]				
Changes in Other intangible assets [Abstract]				
Additions other than through business combinations	0	0		
Acquisitions through business combinations	0	0		
Increase (decrease) through net exchange differences	0	0		
Amortisation other intangible assets				7,24,925
Impairment loss recognised in profit or loss				0
Reversal of impairment loss recognised in profit or loss				0
Revaluation increase (decrease), other intangible assets	0	0		
Impairment loss recognised in other comprehensive income, other intangible assets				0
Reversal of impairment loss recognised in other comprehensive income, other intangible assets				0
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]				
Increase (decrease) through transfers, other intangible assets	0	0		0
Increase (decrease) through other changes	0	0		0
Total increase (decrease) through transfers and other changes, Other intangible assets	0	0		0
Disposals and retirements, other intangible assets [Abstract]				
Disposals	0	0		0
Retirements	0	0		0
Total Disposals and retirements, Other intangible assets	0	0		0
Decrease through classified as held for sale	0	0		0
Decrease through loss of control of subsidiary	0	0		0
Total increase (decrease) in Other intangible assets	0	0		7,24,925
Other intangible assets at end of period	1,99,16,900	1,99,16,900	1,99,16,900	1,89,21,056

Disclosure of detailed information about other intangible assets [Table] ..(14)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]	
Sub classes of other intangible assets [Axis]	Intangible assets other than internally generated [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Accumulated amortization and impairment [Member]	
	01/04/2019 to 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]		
Changes in Other intangible assets [Abstract]		
Amortisation other intangible assets	20,59,433	
Impairment loss recognised in profit or loss	0	
Reversal of impairment loss recognised in profit or loss	0	
Impairment loss recognised in other comprehensive income, other intangible assets	0	
Reversal of impairment loss recognised in other comprehensive income, other intangible assets	0	
Increase (decrease) through transfers and other changes, other intangible assets [Abstract]		
Increase (decrease) through transfers, other intangible assets	0	
Increase (decrease) through other changes	0	
Total increase (decrease) through transfers and other changes, Other intangible assets	0	
Disposals and retirements, other intangible assets [Abstract]		
Disposals	0	
Retirements	0	
Total Disposals and retirements, Other intangible assets	0	
Decrease through classified as held for sale	0	
Decrease through loss of control of subsidiary	0	
Total increase (decrease) in Other intangible assets	20,59,433	
Other intangible assets at end of period	1,81,96,131	1,61,36,698

Disclosure of additional information about other intangible assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]			
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]		Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	STRAIGHT LINE	STRAIGHT LINE	STRAIGHT LINE	STRAIGHT LINE
Useful lives or amortisation rates, other intangible assets	10	10	10	10
Whether other intangible assets are stated at revalued amount	No	No	No	No
Revaluation of intangible assets [Abstract]				
Other intangible assets, revalued assets	0	0	0	0
Other intangible assets, revalued assets, at cost	0	0	0	0
Other intangible assets, revaluation surplus	0	0	0	0

Disclosure of additional information about other intangible assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Other intangible assets [Member]		Know-how [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]	Internally generated and other than internally generated intangible assets [Member]	
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about other intangible assets [Abstract]				
Disclosure of additional information about other intangible assets [Line items]				
Amortisation method, other intangible assets	STRAIGHT LINE	STRAIGHT LINE	STRAIGHT LINE	STRAIGHT LINE
Useful lives or amortisation rates, other intangible assets	10	10	10	10
Whether other intangible assets are stated at revalued amount	No	No	No	No
Revaluation of intangible assets [Abstract]				
Other intangible assets, revalued assets	0	0	0	0
Other intangible assets, revalued assets, at cost	0	0	0	0
Other intangible assets, revaluation surplus	0	0	0	0

Disclosure of additional information about other intangible assets [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Know-how [Member]	
Sub classes of other intangible assets [Axis]	Internally generated intangible assets [Member]	Intangible assets other than internally generated [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Disclosure of additional information about other intangible assets [Abstract]		
Disclosure of additional information about other intangible assets [Line items]		
Amortisation method, other intangible assets	STRAIGHT LINE	STRAIGHT LINE
Useful lives or amortisation rates, other intangible assets	10	10
Whether other intangible assets are stated at revalued amount	No	No
Revaluation of intangible assets [Abstract]		
Other intangible assets, revalued assets	0	0
Other intangible assets, revalued assets, at cost	0	0
Other intangible assets, revaluation surplus	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
Intangible assets acquired by way of government grant	0	0
Intangible assets whose title is restricted	0	0
Intangible assets pledged as security for liabilities	0	0
Contractual commitments for acquisition of intangible assets	0	0
Research and development expense	0	0

[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]		
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	0	0
Gains (losses) on change in fair value less costs to sell of biological assets for current period	0	0
Biological assets whose title is restricted	0	0
Biological assets pledged as security for liabilities	0	0
Commitments for development or acquisition of biological assets	0	0
Depreciation method, biological assets other than bearer plants, at cost	0	0
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	0	0

[611100] Notes - Financial instruments

Disclosure of financial liabilities [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities at fair value, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities at fair value through profit or loss, category [Member]		Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	3,91,02,003	2,76,27,591	3,91,02,003	2,76,27,591
Financial liabilities, at fair value	3,91,02,003	2,76,27,591	3,91,02,003	2,76,27,591

Disclosure of financial assets [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at fair value, class [Member]		Other financial assets at fair value class [Member]	
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, 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	62,28,140	55,66,261	62,28,140	55,66,261
Financial assets, at fair value	62,28,140	55,66,261	62,28,140	55,66,261
Description of other financial assets at amortised cost class	NIL	NIL	NIL	NIL
Description of other financial assets at fair value class	NIL	NIL	NIL	NIL

Disclosure of financial assets [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Other financial assets at fair value class 1 [Member]			
Categories of financial assets [Axis]	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, 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	62,28,140	55,66,261	62,28,140	55,66,261
Financial assets, at fair value	62,28,140	55,66,261	62,28,140	55,66,261
Description of other financial assets at amortised cost class	NIL	NIL	NIL	NIL
Description of other financial assets at fair value class	NIL	NIL	NIL	NIL

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]	Textual information (57) [See below]	
Disclosure of detailed information about financial instruments [TextBlock]	Textual information (58) [See below]	Textual information (59) [See below]
Disclosure of financial assets [TextBlock]	Textual information (60) [See below]	Textual information (61) [See below]
Disclosure of financial assets [Abstract]		
Disclosure of financial liabilities [TextBlock]	Textual information (62) [See below]	Textual information (63) [See below]
Disclosure of financial liabilities [Abstract]		
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]		

Textual information (57)

Disclosure of financial instruments [Text Block]

I.

Financial Instruments

i.

Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of
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nancial assets and
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nancial liabilities (other than
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nancial assets and
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nancial liabilities at fair value through pro
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t or loss) are added to or deducted from the fair value measured on initial recognition of
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nancial asset or
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nancial liability. The Company derecognises a
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nancial asset only when the contractual rights to the cash
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ows from the asset expire, or when it transfers the
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nancial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises
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nancial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid
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nancial instruments, which are readily convertible into known amounts of cash that are subject to an insigni
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cant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.

iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash
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ows and the contractual terms of the
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nancial asset give rise on speci
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ed dates to cash
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ows that are solely payments of principal and interest on the principal amount outstanding.
iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these
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nancial assets are held within a business whose objective is achieved by both collecting contractual cash
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ows on speci
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ed dates that are solely payments of principal and interest on the principal amount outstanding and selling
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nancial assets.
v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through pro
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t or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of
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nancial assets and liabilities at fair value through pro
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t or loss are immediately recognised in statement of pro
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t and loss.
vi.

Financial Liabilities

Financial liabilities are classi
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ed as measured at amortised cost or fair value through Pro
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t & Loss (FVTPL). A
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nancial liability is classi
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ed as at FVTPL if it is classi
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ed as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in pro
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t or loss. Other
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nancial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in pro
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t or loss. Any gain or loss on derecognition is also recognised in pro
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t or loss.
vii.

Derivative Insturments

The Company has not entered into any derivative
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nancial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives
fi
nancial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, which may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as
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nancial assets or liabilities at fair value through pro
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t and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net pro
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t in statement of pro
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t and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through pro
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t or loss and the resulting exchange gains or losses are included in other income or
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nance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.

viii.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

Textual information (58)

Disclosure of detailed information about financial instruments [Text Block]

I.
Financial Instruments

i.
Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The Company derecognises a financial asset only when the contractual rights to the cash

#ows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.

ii.
Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.

iii.
Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

flows and the contractual terms of the financial asset give rise on specified dates to cash

flows that are solely payments of principal and interest on the principal amount outstanding.

iv.
Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

v.
Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.

vi.
Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

vii.
Derivative Insturments

The Company has not entered into any derivative financial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives financial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, the may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as financial assets or liabilities at fair value through profit and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.

viii.
Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash

flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

Textual information (59)

Disclosure of detailed information about financial instruments [Text Block]

I.

Financial Instruments

i.
Recognition

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability. The Company derecognises a financial asset only when the contractual rights to the cash

#ows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired.
ii.

Cash and Cash Equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks and cash in hand which are unrestricted for withdrawal and usage.
iii.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

flows and the contractual terms of the financial asset give rise on specified dates to cash

flows that are solely payments of principal and interest on the principal amount outstanding.

iv.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.
v.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.
vi.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.
vii.

Derivative Insturments

The Company has not entered into any derivative financial instruments during the year such as option Contract to mitigate the risk of changes in exchange rates on foreign currency exposures.

The category includes derivatives financial assets or liabilities which are not designated as hedges although the company believes that this derivatives constitute hedges from an economic perspective, the may not qualify for hedge accounting under Ind AS 109. Any derivative that is either not designated as hedge, or is so designated but is ineffective as per Ind AS 109, is categorized as financial assets or liabilities at fair value through profit and loss.

Derivative not designated as hedges are recognized initially at fair value and attributable transaction costs are recognized in net profit in statement of profit and loss when incurred. Subsequent to initial recognition, these derivatives are measured at fair value through profit or loss and the resulting exchange gains or losses are included in other income or finance cost. Asset / liabilities in these categories are presented as current asset or current liabilities.
viii.
Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash

flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for derecognition under Ind AS 109.A financial liability (or a part of a financial liability) is derecognized from the Company's Balance Sheet when the obligation specified in the contract is discharged or cancelled or expires.

Textual information (60)

Disclosure of financial assets [Text Block]

i.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

flows and the contractual terms of the financial asset give rise on specified dates to cash

flows that are solely payments of principal and interest on the principal amount outstanding.

ii.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

iii.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.

Textual information (61)

Disclosure of financial assets [Text Block]

i.

Financial Assets at Amortised Cost

The Company's objective is not to hold these assets in order to collect contractual cash

flows and the contractual terms of the financial asset give rise on specified dates to cash

flows that are solely payments of principal and interest on the principal amount outstanding.

ii.

Financial Assets at Fair Value through Other Comprehensive Income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.
iii.

Financial assets at Fair Value through Profit or Loss

Financial assets are measured at fair value through profit or loss unless they are measured at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in statement of profit and loss.

Textual information (62)

Disclosure of financial liabilities [Text Block]

i.

Financial Liabilities

Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

Textual information (63)

Disclosure of financial liabilities [Text Block]

i.

Financial Liabilities
Financial liabilities are classified as measured at amortised cost or FVTPL. A financial liability is classified as at FVTPL if it is classified as held-for-trading, or it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and Losses, including any interest expense, are recognised in profit or loss. Other financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognised in profit or loss. Any gain or loss on derecognition is also recognised in profit or loss.

[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	9,55,69,928	32,90,11,142
Net cash flows from (used in) operating activities, discontinued operations	0	0
Net cash flows from (used in) operating activities	9,55,69,928	32,90,11,142
Net cash flows from (used in) investing activities, continuing operations	-1,11,40,384	-3,27,89,636
Net cash flows from (used in) investing activities, discontinued operations	0	0
Net cash flows from (used in) investing activities	-1,11,40,384	-3,27,89,636
Net cash flows from (used in) financing activities, continuing operations	-3,06,48,183	-29,01,76,671
Net cash flows from (used in) financing activities, discontinued operations	0	0
Net cash flows from (used in) financing activities	-3,06,48,183	-29,01,76,671
Increase (decrease) in cash and cash equivalents, discontinued operations	0	0

[400100] Notes - Equity share capital

Disclosure of classes of equity share capital [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 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
Number of shares authorised	[shares] 1,10,00,000	[shares] 1,10,00,000		[shares] 1,10,00,000
Value of shares authorised	11,00,00,000	11,00,00,000		11,00,00,000
Number of shares issued	[shares] 1,07,26,387	[shares] 1,07,26,387		[shares] 1,07,26,387
Value of shares issued	10,72,63,870	10,72,63,870		10,72,63,870
Number of shares subscribed and fully paid	[shares] 1,07,26,387	[shares] 1,07,26,387		[shares] 1,07,26,387
Value of shares subscribed and fully paid	10,72,63,870	10,72,63,870		10,72,63,870
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] 1,07,26,387	[shares] 1,07,26,387		[shares] 1,07,26,387
Total value of shares subscribed	10,72,63,870	10,72,63,870		10,72,63,870
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,07,26,387	[shares] 1,07,26,387		[shares] 1,07,26,387
Value of shares called	10,72,63,870	10,72,63,870		10,72,63,870
Calls unpaid [Abstract]				
Calls unpaid by directors and officers [Abstract]				
Calls unpaid by directors	0	0		0
Calls unpaid by officers	0	0		0
Total calls unpaid by directors and officers	0	0		0
Calls unpaid by others	54,940	54,940		54,940
Total calls unpaid	54,940	54,940		54,940
Forfeited shares	0	0		0
Forfeited shares reissued	0	0		0
Value of shares paid-up	10,72,08,930	10,72,08,930		10,72,08,930
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0

Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0
Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 1,07,26,387	[shares] 1,07,26,387
Reconciliation of value of shares outstanding [Abstract]				
Changes in equity share capital [Abstract]				
Increase in equity share capital during period [Abstract]				
Amount of public issue during period	0	0		0
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	10,72,08,930	10,72,08,930	10,72,08,930	10,72,63,870
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]				
Shares in company held by holding company	[shares] 0	[shares] 0		[shares] 0
Shares 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] 0	[shares] 0		[shares] 0

Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0		[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0		[shares] 0
Original paid-up value of forfeited shares	0	0		0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund, principal	0	0		0
Application money received for allotment of securities and due for refund, interest accrued	0	0		0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Number of shares proposed to be issued	[shares] 0	[shares] 0		[shares] 0
Share premium for shares to be allotted	0	0		0
Type of share				EQUITY

Disclosure of classes of equity share capital [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 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	
Number of shares authorised	[shares] 1,10,00,000	
Value of shares authorised	11,00,00,000	
Number of shares issued	[shares] 1,07,26,387	
Value of shares issued	10,72,63,870	
Number of shares subscribed and fully paid	[shares] 1,07,26,387	
Value of shares subscribed and fully paid	10,72,63,870	
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] 1,07,26,387	
Total value of shares subscribed	10,72,63,870	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 1,07,26,387	
Value of shares called	10,72,63,870	
Calls unpaid [Abstract]		
Calls unpaid by directors and officers [Abstract]		
Calls unpaid by directors	0	
Calls unpaid by officers	0	
Total calls unpaid by directors and officers	0	
Calls unpaid by others	54,940	
Total calls unpaid	54,940	
Forfeited shares	0	
Forfeited shares reissued	0	
Value of shares paid-up	10,72,08,930	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 1,07,26,387	[shares] 1,07,26,387
Reconciliation of value of shares outstanding [Abstract]		
Changes in equity share capital [Abstract]		
Increase in equity share capital during period [Abstract]		
Amount of public issue during period	0	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	

Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		
Decrease in amount of treasury shares or shares bought back	0	
Other decrease in amount of shares	0	
Total decrease in equity share capital during period	0	
Total increase (decrease) in share capital	0	
Equity share capital at end of period	10,72,63,870	10,72,63,870
Shares in company held by holding company or ultimate holding company or by its subsidiaries or associates [Abstract]		
Shares in company held by holding company	[shares] 0	
Shares 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] 0	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	
Aggregate number of shares bought back during last five years	[shares] 0	
Original paid-up value of forfeited shares	0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]		
Application money received for allotment of securities and due for refund, principal	0	
Application money received for allotment of securities and due for refund, interest accrued	0	
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	
Number of shares proposed to be issued	[shares] 0	
Share premium for shares to be allotted	0	
Type of share	EQUITY	

Disclosure of shareholding more than five per cent in company [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
Name of shareholder [Axis]	Name of shareholder [Member]		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	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder			SANJIV NANDAN SAHAYA	SANJIV NANDAN SAHAYA
Permanent account number of shareholder			AMAPS0680C	AMAPS0680C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company			[shares] 21,63,657	[shares] 21,63,657
Percentage of shareholding in company			20.17%	20.17%

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]			
Name of shareholder [Axis]	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	EQUITY	EQUITY	EQUITY
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	EQUITY	EQUITY	EQUITY	EQUITY
Name of shareholder	PAMMI SAHAYA	PAMMI SAHAYA	SALONI SAHAYA	SALONI SAHAYA
Permanent account number of shareholder	ALFPS3887D	ALFPS3887D	BZIPS7043H	BZIPS7043H
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 24,02,350	[shares] 24,02,350	[shares] 18,76,641	[shares] 18,76,641
Percentage of shareholding in company	22.40%	22.40%	17.50%	17.50%

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	[pure] 0	[pure] 0
Whether reduction in capital done during year	No	No
Amount of reduction in capital during year	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]	Non-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	20,29,33,159	4,53,02,127	21,72,76,204	24,96,81,732
Nature of security [Abstract]				
Nature of security	PERSONAL GURANTEE OF A DIRECTOR, SECURED BY HYPOTHECATION OF STOCKS,BOOK DEBTS,AND OTHERS MOVABLE ASEETS, VECHILE	PERSONAL GURANTEE OF A DIRECTOR, VEHICLES		

Classification of borrowings [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Redeemable preference shares [Member]		Term loans [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	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	6,65,61,195	6,16,30,735	3,26,31,974	3,56,76,910
Nature of security [Abstract]				
Nature of security			PERSONAL GURANTEE OF A DIRECTOR	PERSONAL GURANTEE OF A DIRECTOR

Classification of borrowings [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-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	3,26,31,974	3,56,76,910	3,26,31,974	3,56,76,910
Nature of security [Abstract]				
Nature of security	PERSONAL GURANTEE OF A DIRECTOR	PERSONAL GURANTEE OF A DIRECTOR	PERSONAL GURANTEE OF A DIRECTOR	PERSONAL GURANTEE OF A DIRECTOR

Classification of borrowings [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from related parties [Member]		Loans and advances from directors [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	15,07,15,009	11,92,56,461	6,66,73,359	7,56,25,794

Classification of borrowings [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Loans and advances from others [Member]		Other loans and advances [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]		Secured borrowings [Member]	
	31/03/2021	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	8,40,41,650	4,36,30,667	17,03,01,185	96,25,217
Nature of security [Abstract]				
Nature of security			SECURED BY HYPOTHECATION OF STOCKS,BOOK DEBTS,AND OTHERS MOVABLE ASEETS, VECHILE	VEHICLES

Classification of borrowings [Table] ..(6)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of borrowings [Axis]	Other loans and advances [Member]	Loans taken for property, plant and equipment [Member]		Loans taken for vehicles [Member]
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	Secured borrowings [Member]		Secured borrowings [Member]
	31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	6,87,94,536	1,09,26,285	96,25,217	1,09,26,285
Nature of security [Abstract]				
Nature of security		VECHILE	VEHICLES	VECHILE

Classification of borrowings [Table] ..(7)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			Current [Member]
Classification of borrowings [Axis]	Loans taken for vehicles [Member]	Other loans and advances, others [Member]		Borrowings [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Unsecured borrowings [Member]	Secured borrowings [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	31/03/2020	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	96,25,217	15,93,74,900	6,87,94,536	55,79,29,882
Nature of security [Abstract]				
Nature of security	VEHICLES	SECURED BY HYPOTHECATION OF STOCKS,BOOK DEBTS,AND OTHERS MOVABLE ASEETS		HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS, HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS

Classification of borrowings [Table] ..(8)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of borrowings [Axis]	Borrowings [Member]	Term loans [Member]	Term loans from banks [Member]	Foreign currency term loans from banks [Member]
Subclassification of borrowings [Axis]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]	Secured borrowings [Member]
	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	56,99,99,889	12,98,18,100	12,98,18,100	12,98,18,100
Nature of security [Abstract]				
Nature of security	HYPOTHECATION OF STOCK, DEBTS AND OTHER MOVABLE ASSETS	HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS	HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS	HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS

Classification of borrowings [Table] ..(9)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Working capital loans from banks [Member]	
Subclassification of borrowings [Axis]	Secured borrowings [Member]	
	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	42,81,11,782	56,99,99,889
Nature of security [Abstract]		
Nature of security	HYPOTHECATION OF STOCKS,DEBTS,AND OTHER MOVABLE ASSETS	HYPOTHECATION OF STOCK, DEBTS AND OTHER MOVABLE ASSETS

[612700] Notes - Income taxes

Disclosure of temporary difference, unused tax losses and unused tax credits [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Other 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
Deferred tax relating to items credited (charged) directly to equity	-62,714	12,52,750		-62,714
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	6,17,54,342	8,40,17,971		6,17,54,342
Deferred tax liabilities	4,81,33,117	4,59,29,172		4,81,33,117
Net deferred tax liability (assets)	-1,36,21,225	-3,80,88,799	-10,01,21,807	-1,36,21,225
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0	0		0
Net deferred tax liabilities	0	0		0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0	0		0
Deferred tax expense (income) recognised in profit or loss	2,45,30,288	6,07,80,258		2,45,30,288
Reconciliation of changes in deferred tax liability (assets) [Abstract]				
Changes in deferred tax liability (assets) [Abstract]				
Deferred tax expense (income) recognised in profit or loss	2,45,30,288	6,07,80,258		2,45,30,288
Deferred tax relating to items credited (charged) directly to equity	-62,714	12,52,750		-62,714
Aggregated income tax relating to components of other comprehensive income	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0	0		0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	2,44,67,574	6,20,33,008		2,44,67,574
Deferred tax liability (assets) at end of period	-1,36,21,225	-3,80,88,799	-10,01,21,807	-1,36,21,225
Description of other temporary differences	ASSETS AND LIABILITES	ASSETS AND LIABILITIES		ASSETS AND LIABILITES

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]	Other temporary differences [Member]		Other temporary differences 1 [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
Deferred tax relating to items credited (charged) directly to equity	12,52,750		-62,714	12,52,750
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	8,40,17,971		6,17,54,342	8,40,17,971
Deferred tax liabilities	4,59,29,172		4,81,33,117	4,59,29,172
Net deferred tax liability (assets)	-3,80,88,799	-10,01,21,807	-1,36,21,225	-3,80,88,799
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax assets	0		0	0
Net deferred tax liabilities	0		0	0
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)	0		0	0
Deferred tax expense (income) recognised in profit or loss	6,07,80,258		2,45,30,288	6,07,80,258
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	6,07,80,258		2,45,30,288	6,07,80,258
Deferred tax relating to items credited (charged) directly to equity	12,52,750		-62,714	12,52,750
Aggregated income tax relating to components of other comprehensive income	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Increase (decrease) through loss of control of subsidiary, deferred tax liability (assets)	0		0	0
Increase (decrease) through net exchange differences, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	6,20,33,008		2,44,67,574	6,20,33,008
Deferred tax liability (assets) at end of period	-3,80,88,799	-10,01,21,807	-1,36,21,225	-3,80,88,799
Description of other temporary differences	ASSETS AND LIABILITIES		ASSETS AND LIABILITES	ASSETS AND LIABILITIES

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 1 [Member]
	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]	
Net deferred tax liability (assets)	-10,01,21,807
Reconciliation of changes in deferred tax liability (assets) [Abstract]	
Deferred tax liability (assets) at end of period	-10,01,21,807

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 income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	0	-1,69,64,469
Total current tax expense (income) and adjustments for current tax of prior periods	0	-1,69,64,469
Deferred tax expense (income) relating to origination and reversal of temporary differences	2,45,30,288	6,07,80,258
Total tax expense (income)	2,45,30,288	4,38,15,789
Current and deferred tax relating to items charged or credited directly to equity [Abstract]		
Disclosure of temporary difference, unused tax losses and unused tax credits [TextBlock]		
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]		
Deferred tax assets and liabilities [Abstract]		
Net deferred tax assets and liabilities [Abstract]		
Deferred tax expense (income) [Abstract]		
Reconciliation of changes in deferred tax liability (assets) [Abstract]		
Changes in deferred tax liability (assets) [Abstract]		
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Tax expense (income) at applicable tax rate	2,45,30,288	4,38,15,789
Tax effect of revenues exempt from taxation	0	0
Tax effect of expense not deductible in determining taxable profit (tax loss)	0	0
Tax effect of impairment of goodwill	0	0
Tax effect of tax losses	0	0
Tax effect of foreign tax rates	0	0
Tax effect from change in tax rate	0	0
Other tax effects for reconciliation between accounting profit and tax expense (income)	0	0
Total tax expense (income)	2,45,30,288	4,38,15,789

[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

[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

[401100] Notes - Subclassification and notes on liabilities and assets

Details of advances [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advances given to other companies [Member]		Advances given suppliers [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	10,16,781	11,01,746	2,92,94,226	4,76,73,603
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Other Advances [Member]		Advance tax [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	4,68,35,286	7,10,11,179	4,68,35,286	7,10,11,179
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Details of advances [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
Classification of advances [Axis]	Advance income tax paid [Member]		Other advance taxes [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Unsecured considered good [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Disclosure of notes on advances [Abstract]				
Disclosure of advances [Abstract]				
Disclosure of advances [Line items]				
Advances	99,61,056	3,03,70,587	3,68,74,230	4,06,40,592
Details of advance due by directors other officers or others [Abstract]				
Advance due by directors	0	0	0	0
Advance due by other officers	0	0	0	0
Advance due by others	0	0	0	0
Total advance due by directors other officers or others	0	0	0	0
Details of advance due by firms or companies in which any director is partner or director [Abstract]				
Advance due by firms in which any director is partner	0	0	0	0
Advance due by private companies in which any director is director	0	0	0	0
Advance due by private companies in which any director is member	0	0	0	0
Total advance due by firms or companies in which any director is partner or director	0	0	0	0

Other non-current financial assets, others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification of other non-current financial assets others [Axis]	_OtherNonCurrentFinancialAssetsOther_3	_OtherNonCurrentFinancialAssetsOther_4
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current financial assets notes [Abstract]		
Other non-current financial assets [Abstract]		
Other non-current financial assets, others	62,28,140	55,66,261
Other non-current financial assets, others [Abstract]		
Other non-current financial assets, others [Line items]		
Description other non-current financial assets, others	SECURITY DEPOSIT	SECURITY DEPOSITS
Other non-current financial assets, others	62,28,140	55,66,261

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	01/04/2020 to 31/03/2021	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	137,35,08,841	110,22,75,480	53,90,75,440	28,16,55,230
Goods in transit	0	0	0	0
Mode of valuation	Textual information (64) [See below]	Textual information (65) [See below]	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER

Classification of inventories [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Work-in-progress [Member]		Finished goods [Member]	
	01/04/2020 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]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	66,41,26,942	66,77,19,378	2,80,53,453	1,17,08,302
Goods in transit	0	0	0	0
Mode of valuation	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER

Classification of inventories [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Stock-in-trade [Member]		Stores and spares [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
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	12,48,22,000	12,48,22,000	1,64,85,305	1,54,24,869
Goods in transit	0	0	0	0
Mode of valuation	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER

Classification of inventories [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Other inventories [Member]		Other inventories, others [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
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	9,45,701	9,45,701	9,45,701	9,45,701
Goods in transit	0	0	0	0
Mode of valuation	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER	AT COST OR NRV WHICHEVER IS LOWER
Nature of other inventories	TRADED GOODS	Traded Goods	TRADED GOODS	Traded Goods

Other non-current financial liabilities others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current financial liabilities others [Axis]	_OtherNoncurrentFinancialLiabilitiesOther_13	_OtherNoncurrentFinancialLiabilitiesOther_14
	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 non-current financial liabilities notes [Abstract]		
Other non-current financial liabilities [Abstract]		
Other non-current financial liabilities, others	25,00,000	2,50,00,000
Other non-current financial liabilities others [Abstract]		
Other non-current financial liabilities others [Line items]		
Description other non-current financial liabilities others	SECURITY DEPOSIT AGAINST JOINT DEVELOPMENTOF PROPERTY	SECURITY DEPOSIT AGAINST JOINT DEVELOPMENT OF PROPERTY
Other non-current financial liabilities, others	25,00,000	2,50,00,000

Other current liabilities, others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	_OtherCurrentLiabilitiesOther_17	_OtherCurrentLiabilitiesOther_18
	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	33,72,134	38,86,111
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	STATUTORY LIABILITIES	STATUTORY LIABILITIES
Other current liabilities, others	33,72,134	38,86,111

Other current financial liabilities, others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial liabilities, others [Axis]	_OtherCurrentFinancialLiabilitiesOther_15	_OtherCurrentFinancialLiabilitiesOther_16
	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 financial liabilities notes [Abstract]		
Other current financial liabilities [Abstract]		
Other current financial liabilities, others	1,21,38,795	1,26,63,893
Other current financial liabilities, others [Abstract]		
Other current financial liabilities, others [Line items]		
Description of other current financial liabilities, others	EXPENSES PAYABLE	EXPENSES PAYABLE
Other current financial liabilities, others	1,21,38,795	1,26,63,893

Other current assets others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other current assets others [Axis]	_OtherCurrentAssetsOther_11	_OtherCurrentAssetsOther_12
	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	5,58,574	6,60,652
Other current assets others [Abstract]		
Other current assets others [Line items]		
Description of other current assets others	PREPAID EXPENSES	PREPAD EXPENSES
Other current assets, others	5,58,574	6,60,652

Other non-current assets, others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other non-current assets, others [Axis]	_OtherNoncurrentAssetsOther_5	_OtherNoncurrentAssetsOther_6	_OtherNoncurrentAssetsOther_7	_OtherNoncurrentAssetsOther_8
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Other non-current assets notes [Abstract]				
Other non-current assets [Abstract]				
Other non-current assets, others	33,84,700	8,00,000	33,84,700	28,00,000
Other non-current assets, others [Abstract]				
Other non-current assets, others [Line items]				
Description of other non-current assets, others	DEPOSIT WITH CENTRAL EXCISE DEPARTMENT	DEPOSIT WITH W.B COMMERCIAL TAX DEPARTMENT	DEPOSITS WITH CENTRAL EXCISE DEPARTMENTS	DEPOSITS WITH W.B COMMERCIAL TAX DEPARTMENTS
Other non-current assets, others	33,84,700	8,00,000	33,84,700	28,00,000

Other current financial assets others [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	_OtherCurrentFinancialAssetsOther_9	_OtherCurrentFinancialAssetsOther_10
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	49,023	69,172
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	INTEREST ACCRUED ON DEPOSITS	INTEREST ACCRUED ON DEPOSIT
Other current financial assets others	49,023	69,172

Disclosure of breakup of provisions [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]		Non-current [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Provisions notes [Abstract]				
Disclosure of breakup of provisions [Abstract]				
Disclosure of breakup of provisions [Line items]				
Provisions [Abstract]				
Provisions for employee benefits [Abstract]				
Provision gratuity	38,06,666	32,72,940	38,06,666	32,72,940
Provision leave encashment	52,74,740	50,14,959	52,74,740	50,14,959
Provision pension	0	0	0	0
Provision employee insurance scheme	0	0	0	0
Provision other employee related liabilities	0	0	0	0
Total provisions for employee benefits	90,81,406	82,87,899	90,81,406	82,87,899
Provision for corporate tax [Abstract]				
Provision for wealth tax	0	0	0	0
Provision for fringe benefit tax	0	0	0	0
Provision for other tax	0	0	0	0
Provision for corporate dividend tax	0	0	0	0
Total provision for corporate tax	0	0	0	0
Provision for statutory liabilities	0	0	0	0
CSR expenditure provision	0	0	0	0
Provision for abandonment cost	0	0	0	0
Other provisions	0	0	0	0
Total provisions	90,81,406	82,87,899	90,81,406	82,87,899

Subclassification of trade receivables [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	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	1,28,19,554	8,70,64,741
Allowance for bad and doubtful debts	0	0
Total trade receivables	1,28,19,554	8,70,64,741
Details of trade receivables due by directors, other officers or others [Abstract]		
Trade receivables due by directors	0	0
Trade receivables due by other officers	0	0
Trade receivables due by others	1,28,19,554	8,70,64,741
Total trade receivables due by directors, other officers or others	1,28,19,554	8,70,64,741
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]		
Trade receivables due by firms in which any director is partner	0	0
Trade receivables due by private companies in which any director is director	0	0
Trade receivables due by private companies in which any director is member	0	0
Total trade receivables due by firms or companies in which any director is partner or director	0	0

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]			
Dividend receivable, subsidiaries	0	0	
Dividend receivable, others	0	0	
Total dividend receivable	0	0	
Derivative assets	0	0	
Interest income accrued	0	0	
Total other non-current financial assets	62,28,140	55,66,261	
Advances, non-current	0	0	
Total other non-current assets	41,84,700	61,84,700	
Inventories, at fair value less costs to sell	0	0	
Inventory write-down	0	0	
Reversal of inventory write-down	0	0	
Disclosure of notes on cash and bank balances explanatory [TextBlock]			
Fixed deposits with banks	37,43,916	36,91,916	
Other deposits with banks	0	0	
Deposit repayment reserve account with banks	0	0	
Other balances with banks	6,93,00,779	1,58,41,818	
Total balance with banks	7,30,44,695	1,95,33,734	
Cheques, drafts on hand	0	0	
Cash on hand	6,51,889	3,81,489	
Others	0	0	
Total cash and cash equivalents	7,36,96,584	1,99,15,223	1,38,70,388
Bank balance other than cash and cash equivalents	0	0	
Total cash and bank balances	7,36,96,584	1,99,15,223	1,38,70,388
Balances held with banks to extent held as margin money	0	0	
Balances held with banks to extent held as security against borrowings	0	0	
Balances held with banks to extent held as guarantees	0	0	
Balances held with banks to extent held against other commitments	0	0	
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0	
Bank deposits with more than 12 months maturity	0	0	
Derivative financial instruments	0	0	
Unbilled revenue	0	0	
Security deposits	0	0	
Total other current financial assets	49,023	69,172	
Advances, current	7,71,46,292	11,97,86,528	
Other unamortised expenses	0	0	
Property plant and equipment held for sale	0	0	
Total other current assets	7,77,04,866	12,04,47,180	
Security deposits refundable, Non-current	2,50,00,000	2,50,00,000	
Public deposit payable, Non-current	0	0	
Derivative liabilities, Non-current	0	0	
Total other non-current financial liabilities	2,50,00,000	2,50,00,000	
Advances received	0	0	
Total other non-current liabilities	0	0	
Current maturities of long-term debt	2,69,63,208	1,49,63,698	
Current maturities of finance lease obligations	0	0	
Interest accrued on borrowings	0	0	
Interest accrued on public deposits	0	0	
Interest accrued others	0	0	
Unpaid dividends	0	0	
Retention money payable	0	0	
Unpaid matured deposits and interest accrued thereon	0	0	
Unpaid matured debentures and interest accrued thereon	0	0	
Debentures claimed but not paid	0	0	
Public deposit payable, current	0	0	
Derivative liabilities	0	0	
Total other current financial liabilities	3,91,02,003	2,76,27,591	
Advance received against contracts	0	0	
Advance received from customers	0	0	
Other advance received	0	0	
Total other advance	0	0	

Gross amount due to customers for contract work, current	8,82,626	1,57,791	
Current liabilities portion of share application money pending allotment	0	0	
Total other payables, current	8,82,626	1,57,791	
Total other current liabilities	42,54,760	40,43,902	

Textual information (64)

Mode of valuation

AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER

Textual information (65)

Mode of valuation

AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER, AT COST OR NRV WHICHEVER IS LOWER

[401200] Notes - Additional disclosures on balance sheet

Details of shareholding pattern of promoters and public [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Shareholding pattern of promoters and public [Axis]	Promoters [Member]	Public shareholding [Member]
Classification based on nationality or origin [Axis]	Indian [Member]	Indian [Member]
	01/04/2019 to 31/03/2020	01/04/2019 to 31/03/2020
Additional balance sheet notes [Abstract]		
Details of shareholding pattern of promoters and public [Abstract]		
Details of shareholding pattern of promoters and public [LineItems]		
Number of shares held by Indian	[shares] 77,81,679	[shares] 29,44,708
Percentage of shares held by Indian	72.55%	27.45%
Number of shares held by non-resident Indian	[shares] 0	[shares] 0
Percentage of shares held by non-resident Indian	0.00%	0.00%
Number of shares held by foreign national other than non-resident Indian	[shares] 0	[shares] 0
Percentage of shares held by foreign national other than non-resident Indian	0.00%	0.00%
Number of shares held by central government	[shares] 0	[shares] 0
Percentage of shares held by central government	0.00%	0.00%
Number of shares held by state government	[shares] 0	[shares] 0
Percentage of shares held by state government	0.00%	0.00%
Number of shares held by government companies	[shares] 0	[shares] 0
Total number of shares	[shares] 77,81,679	[shares] 29,44,708

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]			
Claims against company not acknowledged as debt	1,69,28,510	2,27,24,145	
Guarantees	73,02,760	69,26,638	
Other money for which company is contingently liable	32,53,64,427	32,21,09,088	
Total contingent liabilities	34,95,95,697	35,17,59,871	
Classification of commitments [Abstract]			
Estimated amount of contracts remaining to be executed on capital account and not provided for	0	0	
Uncalled liability on shares and other investments partly paid	0	0	
Other commitments	0	0	
Total commitments	0	0	
Total contingent liabilities and commitments	34,95,95,697	35,17,59,871	
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 dividends proposed to be distributed to preference shareholders	0	0	
Amount of per share dividend proposed to be distributed to preference shareholders	[INR/shares] 0	[INR/shares] 0	
Arrears of fixed cumulative dividends on preference shares	0	0	
Details of disclosure regarding companies limited by guarantee [Abstract]			
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee having share capital	0	0	
Amount each member undertakes to contribute as per memorandum of association in case of companies limited by guarantee not having share capital	0	0	
Disclosure of information on deviation from accounting standards balance sheet [Abstract]			
Financial effect of deviation from accounting standards balance sheet	0	0	
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]			
Number of shareholders promoters	[pure] 20	[pure] 20	
Total number of shareholders promoters and public	[pure] 20	[pure] 20	
Details of provision made by nidhi companies [Abstract]			
Amount of provisions to be made on account of income reversal and non-performing assets remaining unrealised	0	0	
Cumulative amount provided till previous year	0	0	
Amount provided in current year	0	0	
Balance amount to be provided	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	[pure] 0	[pure] 0	
Deductions in equity share warrants during period	[pure] 0	[pure] 0	
Total changes in equity share warrants during period	[pure] 0	[pure] 0	
Equity share warrants at end of period	[pure] 0	[pure] 0	[pure] 0
Breakup of equity share warrants [Abstract]			
Equity share warrants for existing members	[pure] 0	[pure] 0	
Equity share warrants for others	[pure] 0	[pure] 0	
Total equity share warrants	[pure] 0	[pure] 0	[pure] 0

Details of share application money received and paid [Abstract]			
Share application money received during year	0	0	
Share application money paid during year	0	0	
Amount of share application money received back during year	0	0	
Amount of share application money repaid returned back during year	0	0	
Number of person share application money paid during year	[pure] 0	[pure] 0	
Number of person share application money received during year	[pure] 0	[pure] 0	
Number of person share application money paid as at end of year	[pure] 0	[pure] 0	
Number of person share application money received as at end of year	[pure] 0	[pure] 0	
Share application money received and due for refund	0	0	
Details on sweat equity shares [Abstract]			
Amount of sweat equity shares issued	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	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost records	28249000 / 78011000 / 78019930	28249000 / 78011000 / 78019930	
Details regarding cost audit [Abstract]			
Whether audit of cost records of company has been mandated under Rules specified in SN 1	Yes	Yes	
If yes, Central Excise Tariff Act, heading in which product/ service is covered under cost audit	28249000 / 78011000 / 78019930	28249000 / 78011000 / 78019930	
Net worth of company	20,15,93,663	13,95,21,854	
Details of unclaimed liabilities [Abstract]			
Unclaimed share application refund money	0	0	
Unclaimed matured debentures	0	0	
Unclaimed matured deposits	0	0	
Interest unclaimed amount	0	0	
Financial parameters balance sheet items [Abstract]			
Investment in subsidiary companies	0	0	
Investment in government companies	0	0	
Amount due for transfer to investor education and protection fund (IEPF)	0	0	
Gross value of transactions with related parties	0	0	
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0	
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0	
Number of warrants converted into debentures during period	[pure] 0	[pure] 0	
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0	
Number of warrants issued during period (INR)	[pure] 0	[pure] 0	
Number of shareholders to whom shares are allotted under private placement during period	[pure] 0	[pure] 0	

[611800] Notes - Revenue

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 revenue [TextBlock]	Textual information (66) [See below]	Textual information (67) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (68) [See below]	Textual information (69) [See below]

Textual information (66)

Disclosure of revenue [Text Block]

I.
Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow

(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f) the company has no obligation for returns , refunds and other similar obligation at year end

(g) there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.

Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.

Textual information (67)

Disclosure of revenue [Text Block]

I.

Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

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(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will flow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

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Textual information (68)

Description of accounting policy for recognition of revenue [Text Block]

I.
Revenue Recognition
Sale of Goods

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the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

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(b) the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c) the amount of revenue can be measured reliably;

(d) it is probable that the economic benefits associated with the transaction will flow

(e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

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Textual information (69)

Description of accounting policy for recognition of revenue [Text Block]

I.

Revenue Recognition
Sale of Goods

As per Ind As 115 Revenue from the sale of products is recognized when the performance obligations have been satisfied.. Performance Obligation of the company are recognized when the following conditions are satisfied :

(a)

the significant risks and rewards of ownership of the goods is transferred to the buyer;

(b)

the Risk and Rewards of Ownership is transferred when the goods are delivered to the customer,

(b)

the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;

(c)

the amount of revenue can be measured reliably;

(d)

it is probable that the economic benefits associated with the transaction will flow

(e)

the costs incurred or to be incurred in respect of the transaction can be measured reliably.

(f)

the company has no obligation for returns , refunds and other similar obligation at year end

(g)

there is no warranty or related obligation during the year

The Company measures revenue at the fair value of the consideration received or receivable taking into account the amount of any sales returns, trade discounts and volume rebates allowed by the Company.
Interest Income

Interest income is recognized using the effective interest method as set out in Ind AS 39 - Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period.

[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 arrangments	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

[612600] Notes - Employee benefits

Disclosure of defined benefit plans [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	State defined benefit plans [Member]	
Defined benefit plans categories [Axis]	_StateDefinedBenefitPlansMember_DefinedBenefitPlansCategory_37	_StateDefinedBenefitPlansMember_DefinedBenefitPlansCategory_38
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of defined benefit plans [Abstract]		
Disclosure of defined benefit plans [Line items]		
Description of type of plan	EMPLOYEES GRATUITY FUND	EMPLOYEES GRATUITY FUND
Surplus (deficit) in plan [Abstract]		
Net surplus (deficit) in plan	0	0
Actuarial assumption of discount rates	6.96%	6.66%
Actuarial assumption of expected rates of inflation	5.00%	5.00%

Disclosure of net defined benefit liability (assets) [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Defined benefit plans [Axis]	Domestic defined benefit plans [Member]		
Net defined benefit liability (assets) [Axis]	Plan assets [Member]		
Defined benefit plans categories [Axis]	_DomesticDefinedBenefitPlansMember_PlanAssetsMember_DefinedBenefitPlansCategory_12		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of net defined benefit liability (assets) [Abstract]			
Disclosure of net defined benefit liability (assets) [Line items]			
Description of type of plan	EMPLOYEES GRATUITY FUND	EMPLOYEES GRATUITY FUND	
Changes in net defined benefit liability (assets) [Abstract]			
Current service cost, net defined benefit liability (assets)	3,85,665	3,66,801	
Interest expense (income), net defined benefit liability (assets)	3,91,558	6,52,109	
Gain (loss) on remeasurement, net defined benefit liability (assets) [Abstract]			
Return on plan assets, net defined benefit liability (assets)	1,76,629	1,59,840	
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (assets)	0	0	
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (assets)	-3,41,998	49,77,553	
Loss (gain) on changes in effect of limiting net defined benefit assets to assets ceiling, net defined benefit liability (assets)	92,817	0	
Total loss (gain) on remeasurement, net defined benefit liability (assets)	-72,552	51,37,393	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (assets) [Abstract]			
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (assets)	0	0	
Contributions to plan, net defined benefit liability (assets) [Abstract]			
Contributions to plan by employer, net defined benefit liability (assets)	21,41,919		
Total contributions to plan, net defined benefit liability (assets)	21,41,919	0	
Total increase (decrease) in net defined benefit liability (assets)	-12,92,144	-41,18,483	
Net defined benefit liability (assets) at end of period	19,80,796	32,72,940	73,91,423

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]	Textual information (70) [See below]	Textual information (71) [See below]
Disclosure of defined benefit plans [TextBlock]	Textual information (72) [See below]	Textual information (73) [See below]
Whether there are any defined benefit plans	Yes	Yes
Disclosure of net defined benefit liability (assets) [TextBlock]		

Textual information (70)

Disclosure of employee benefits [Text Block]

I.

Employee Benefit

a)

Short Term Employee Benefits :

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This benefit includes salary, wages, short term compensatory absences and bonus.

b)

Post-Employment Benefits :

i.

Defined
Contribution Plans

This benefit includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are defined as an expense in the Statement Profit & Loss as and when such contributions are due.

ii.

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Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

c)

Other Log term Employee Bene
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Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Profit and Loss.

Textual information (71)

Disclosure of employee benefits [Text Block]

I.

Employee Benefit

a)
Short Term Employee Benefits :

The undiscounted amount of short term employee benefit expected to be paid in exchange for the services rendered by employee is recognized during the year when the employee remains under the service. This benefit includes salary, wages, short term compensatory absences and bonus.
b)

Post-Employment Benefits :

i.
Defined
Contribution Plans

This benefit includes contribution to Employee's State Insurance Corporation {ESI} and Provident Fund Contribution {PF} to the Regional Provident Fund Commissioner. These contributions are defined as an expense in the Statement Profit & Loss as and when such contributions are due.
ii.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

c)

Other Log term Employee Bene
fits
Compensated Absences

The Company provides for encashment of leave or leave with pay subject to certain rules. The employees are entitled to accumulate leave subject to certain limits for future encashment/availment. The Company makes provision for compensated absences based on an independent actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized in the Standalone Statement of Profit and Loss.

Textual information (72)

Disclosure of defined benefit plans [Text Block]

i.

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Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

Textual information (73)

Disclosure of defined benefit plans [Text Block]

i.

Defined Benefit Plans

For Gratuity and compensated leave

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides a lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service or part thereof in excess of six months. Vesting occurs upon completion of five years of service. The Company accounts for gratuity benefits payable in future based on an independent external actuarial valuation carried out at the end of the year using the projected unit credit method. Actuarial gains and losses are recognized as Other Comprehensive Income and are not reclassified to Profit & Loss in subsequent period. Liability for Gratuity is partly funded with a recognized Gratuity Fund managed by Bajaj Allianz Life Insurance Co.

[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

[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]	_KeyManagerialPersonnelsAndDirector_41	_KeyManagerialPersonnelsAndDirector_42	_KeyManagerialPersonnelsAndDirector_43	_KeyM
	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	Sanjiv Nandan Sahaya	Om Prakash Saxena	Rajendra Sahay	BIJAN
Director identification number of key managerial personnel or director	00019420	01059659	02633026	02668
Permanent account number of key managerial personnel or director	AMAPS0680C	AIUPS5186M	AIRPS4156J	ACIPI
Date of birth of key managerial personnel or director	11/08/1959	08/08/1947	29/10/1952	13/05/
Designation of key managerial personnel or director	Managing Director	Independent Director	Independent Director	Indepe
Shares held by key managerial personnel or director	[shares] 21,63,657	[shares] 1,601	[shares] 500	
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Salary key managerial personnel or director	30,00,000			

Gross salary to key managerial personnel or director	30,00,000	0	0	
Sitting fees key managerial personnel or director	0	36,000	52,000	
Total key managerial personnel or director remuneration	30,00,000	36,000	52,000	

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	_KeyManagerialPersonnelsAndDirector_45	_KeyManagerialPersonnelsAndDirector_46	_KeyManagerialPersonnelsAndDirector_47	_KeyM
	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	RAVI NANDAN SAHAYA	Roli Verma	Kumud Kumar Dubey	Sanjay
Director identification number of key managerial personnel or director	00059292	08137239	07733333	00208
Permanent account number of key managerial personnel or director	AANPS6270P		AERPD6065R	
Date of birth of key managerial personnel or director	03/08/1942		19/12/1949	
Designation of key managerial personnel or director	Other Non Executive Director	Independent Director	Independent Director	Direct
Shares held by key managerial personnel or director	[shares] 10,771	[shares] 0	[shares] 0	
Key managerial personnel or director remuneration [Abstract]				
Gross salary to key managerial personnel or director [Abstract]				
Gross salary to key managerial personnel or director	0	0	0	
Sitting fees key managerial personnel or director	20,000	24,000	32,000	

Total key managerial personnel or director remuneration	20,000	24,000	32,000	

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	_KeyManagerialPersonnelsAndDirector_49	_KeyManagerialPersonnelsAndDirector_50	_KeyManagerialPersonnelsAndDirector_51	_KeyM
	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	Prakash Kumar Damani	Rahul Damani	RAJNISH GAMBHIR	RAM
Director identification number of key managerial personnel or director	01166790	05216197		
Permanent account number of key managerial personnel or director			AFXPG5048J	AEJPI
Designation of key managerial personnel or director	Director	Director	CFO	Comp
Shares held by key managerial personnel or director	[shares] 0	[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			8,20,000	
Gross salary to key managerial personnel or director	0	0	8,20,000	
Sitting fees key managerial personnel or director	0	0	0	

Total key managerial personnel or director remuneration	0	0	8,20,000	

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [TextBlock]	Textual information (74) [See below]

Textual information (74)

Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors explanatory [Text Block]

Remuneration to Executive Directors during FY 2020-21

Name of the DirectorRupees

Sri SanjivNandanSahaya / Managing Director: Rs. 30,00,000/- for the FY 2020-21 (Fixed including Basic Salary of Rs. 20,00,000 and House Rent Allowance of Rs. 10,00,000)

(

b)
Remuneration Paid to Relative of Directors during FY 2020-21

No relative of any director was employed in the company during FY 2020-21

(C) Remuneration to Non-Executive Directors during FY 2020-21

The non-executive directors were paid fees @ Rs. 4000/-- for each meeting of the Board /Committee as decided at the Board Meeting held on 12th November, 2013. The remuneration to any one Non-Executive Director is not more than 50% of total remuneration to all Non-Executive Directors during the financial year 2020-21 which are given below:

Name of the Director
s
Sitting Fees (Rupees)

Sri Ravi NandanSahaya 20,000

Sri Om PrakashSaxena 36,000

Sri RajendraSahay 52,000

Sri BijanRay 32,000

Smt. RoliVerma 24,000

Sri Kumud Kumar Dubey

32,000

Total
1, 96,000

[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
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
Deferred acquisition costs arising from insurance contracts at end of period	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	626,07,64,166	513,37,51,374
Revenue from sale of services	7,26,82,898	4,59,89,974
Total revenue from operations other than finance company	633,34,47,064	517,97,41,348
Total revenue from operations	633,34,47,064	517,97,41,348
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Interest income on current investments [Abstract]		
Interest on fixed deposits, current investments	2,09,742	6,38,995
Interest from customers on amounts overdue, current investments	0	0
Interest on current intercorporate deposits	0	0
Interest on current debt securities	0	0
Interest on current government securities	0	0
Interest on other current investments	0	0
Total interest income on current investments	2,09,742	6,38,995
Interest income on non-current investments [Abstract]		
Interest on fixed deposits, non-current investments	0	0
Interest from customers on amounts overdue, non-current investments	0	0
Interest on non-current intercorporate deposits	0	0
Interest on non-current debt securities	0	0
Interest on non-current government securities	0	0
Interest on other non-current investments	0	0
Total interest income on non-current investments	0	0
Total interest income	2,09,742	6,38,995
Dividend income [Abstract]		
Dividend income current investments [Abstract]		
Dividend income current investments from subsidiaries	0	0
Dividend income current equity securities	0	0
Dividend income current mutual funds	0	0
Dividend income current investments from others	0	0
Total dividend income current investments	0	0
Dividend income non-current investments [Abstract]		
Dividend income non-current investments from subsidiaries	0	0
Dividend income non-current equity securities	0	0
Dividend income non-current mutual funds	0	0
Dividend income non-current investments from others	0	0
Total dividend income non-current investments	0	0
Total dividend income	0	0
Net gain/loss on sale of investments [Abstract]		
Net gain/loss on sale of current investments	0	0
Net gain/loss on sale of non-current investments	0	0
Total net gain/loss on sale of investments	0	0
Rental income on investment property [Abstract]		
Rental income on investment property, current	0	0
Rental income on investment property, non-current	0	0
Total rental income on investment property	0	0
Other non-operating income [Abstract]		
Net gain (loss) on foreign currency fluctuations treated as other income [Abstract]		
Net gain (loss) on foreign currency translation	0	0
Net gain (loss) on derivatives	0	0
Other net gain (loss) on foreign currency fluctuations treated as other income	0	0
Total net gain/loss on foreign currency fluctuations treated as other income	0	0
Surplus on disposal, discard, demolishment and destruction of depreciable property, plant and equipment	0	2,36,859

Gain on disposal of intangible Assets	0	0
Amount credited to profit and loss as transfer from revaluation reserve on account of additional depreciation charged on revalued tangible assets	0	0
Excess provision diminution in value investment written back	0	0
Excess provisions bad doubtful debts advances written back	0	0
Income government grants subsidies	0	0
Income export incentives	0	0
Income import entitlements	0	0
Income insurance claims	25,61,704	0
Income from subsidiaries	0	0
Interest on income tax refund	0	58,56,971
Income on brokerage commission	0	0
Income on sales tax benefit	0	0
Excess provisions written back	0	0
Liabilities written off	0	4,10,25,661
Other allowances deduction other income	0	0
Miscellaneous other non-operating income	0	0
Total other non-operating income	25,61,704	4,71,19,491
Income from pipeline transportation	0	0
Total other income	27,71,446	4,77,58,486
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Interest expense borrowings	14,75,52,691	15,47,90,785
Total interest expense	14,75,52,691	15,47,90,785
Other borrowing costs	33,20,040	29,37,261
Total finance costs	15,08,72,731	15,77,28,046
Employee benefit expense [Abstract]		
Salaries and wages	5,72,06,437	6,11,70,561
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Commission to directors	0	0
Other benefits to directors	0	0
Total remuneration to directors	0	0
Remuneration to manager [Abstract]		
Salary to manager	0	0
Commission to manager	0	0
Other benefits to manager	0	0
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 contract labour	0	0
Contribution to provident and other funds for others	14,16,704	15,62,499
Total contribution to provident and other funds	14,16,704	15,62,499
Employee share based payment [Abstract]		
Employee share based payment- Cash settled	0	0
Employee share based payment- Equity settled	0	0
Total employee share based payment	0	0
Commission employees	0	0
Employee medical insurance expenses	0	0
Leave encashment expenses	0	0
Gratuity	13,48,501	11,76,374
Pension schemes	0	0
Voluntary retirement compensation	0	0
Other retirement benefits	0	0
Staff welfare expense	75,85,993	36,02,891
Other employee related expenses	0	0
Total employee benefit expense	6,75,57,635	6,75,12,325
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	1,36,56,782	1,15,24,542
Amortisation expense	7,24,925	20,59,433
Depletion expense	0	0
Total depreciation, depletion and amortisation expense	1,43,81,707	1,35,83,975
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	14,09,72,780	15,58,72,523
Power and fuel	10,49,25,147	11,26,10,793
Rent	24,46,524	22,92,062
Repairs to building	13,75,427	17,62,869
Repairs to machinery	1,84,85,412	2,00,09,699

Insurance	12,68,121	8,18,827
Rates and taxes excluding taxes on income [Abstract]		
Excise duty	0	0
Purchase tax	0	0
Other cess taxes	0	0
Cost taxes other levies by government local authorities	0	0
Provision wealth tax	0	0
Total rates and taxes excluding taxes on income	0	0
Research development expenditure	0	0
Subscriptions membership fees	0	0
Electricity expenses	0	0
Telephone postage	0	0
Printing stationery	5,42,926	9,79,936
Information technology expenses	0	0
Travelling conveyance	18,20,282	30,63,541
Catering canteen expenses	0	0
Entertainment expenses	0	0
Legal professional charges	23,39,443	60,74,264
Training recruitment expenses	0	0
Vehicle running expenses	18,80,066	16,50,754
Safety security expenses	0	0
Directors sitting fees	1,96,000	1,76,000
Commission to directors other than whole time director or managing director or manager	0	0
Donations subscriptions	0	0
Books periodicals	0	0
Seminars conference expenses	0	0
Registration filing fees	0	0
Custodial fees	0	0
Bank charges	0	0
Guest house expenses	0	0
Advertising promotional expenses	0	0
After sales service expenses	0	0
Warranty claim expenses	0	0
Commission paid sole selling agents	0	0
Commission paid other selling agents	91,79,916	16,41,593
Commission paid sole buying agents	0	0
Transportation distribution expenses	0	0
Secondary packing expenses	30,51,547	25,05,494
Discounting charges	0	0
Guarantee commission	0	0
Cost repairs maintenance other assets	0	0
Cost transportation [Abstract]		
Cost freight	2,37,02,150	1,90,10,446
Cost octroi	0	0
Cost loading and unloading	0	0
Cost other transporting	0	0
Total cost transportation	2,37,02,150	1,90,10,446
Cost lease rentals	0	0
Cost effluent disposal	0	0
Provision for cost of restoration	0	0
Cost warehousing	0	0
Cost water charges	0	0
Cost technical services	0	0
Cost royalty	0	0
Impairment loss on financial assets [Abstract]		
Impairment loss on financial assets trade receivables	0	0
Impairment loss on financial assets loans and advances	0	0
Impairment loss on financial assets investments	0	0
Impairment loss on financial assets other	0	0
Total impairment loss on financial assets	0	0
Impairment loss on non financial assets [Abstract]		
Impairment loss on property plant and equipment	0	0
Impairment loss on intangible assets	0	0
Impairment loss on investment property	0	0
Impairment loss on non-financial assets, others	0	0
Total impairment loss on non-financial assets	0	0
Net provisions charged [Abstract]		
Provision warranty claims created	0	0

Provision statutory liabilities created	0	0
Provision restructuring created	0	0
Other provisions created	0	0
Total net provisions charged	0	0
Discount issue shares debentures written off [Abstract]		
Discount issue shares written off	0	0
Discount issue debentures written off	0	0
Total discount issue shares debentures written off	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolishment and destruction of depreciable property plant and equipment	23,27,247	0
Contract cost [Abstract]		
Site labour supervision cost contracts	0	0
Material cost contract	0	0
Depreciation assets contracts	0	0
Cost transportation assets contracts	0	0
Hire charges assets contracts	3,47,500	0
Cost design technical assistance contracts	0	0
Warranty cost contracts	0	0
Other claims contracts	0	0
Sale material scrap other assets contracts	0	0
Overhead costs apportioned contracts [Abstract]		
Insurance cost apportioned contract	0	0
Design technical assistance apportioned contracts	0	0
Other overheads apportioned contracts	0	0
Total overhead costs apportioned contracts	0	0
Total contract cost	3,47,500	0
Cost dry wells	0	0
Operating and maintenance cost of emission and other pollution reduction equipments	21,27,948	28,14,426
Payments to auditor [Abstract]		
Payment for audit services	5,00,000	6,09,000
Payment for taxation matters	0	0
Payment for company law matters	0	0
Payment for other services	1,20,000	1,20,000
Payment for reimbursement of expenses	0	0
Total payments to auditor	6,20,000	7,29,000
Payments to cost auditor [Abstract]		
Payment for cost audit charges	67,000	67,000
Payment for cost compliance report	0	0
Payment for other cost services	0	0
Payment to cost auditor for reimbursement of expenses	0	0
Total payments to cost auditor	67,000	67,000
CSR expenditure	11,50,000	6,40,000
Miscellaneous expenses	3,15,75,534	1,85,81,542
Total other expenses	35,04,00,970	35,13,00,769
Current tax [Abstract]		
Current tax pertaining to current year	0	-1,69,64,469
Total current tax	0	-1,69,64,469

[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	7,36,96,584	1,99,15,223	1,38,70,388
Bank overdrafts	0	0	
Cash and cash equivalents classified as part of disposal group held for sale	0	0	
Other differences to cash and cash equivalents in statement of cash flows	0	0	
Cash and cash equivalents	7,36,96,584	1,99,15,223	1,38,70,388
Disclosure of additional information about understanding financial position and liquidity of entity [TextBlock]			
Undrawn borrowing facilities	0	0	
Cash flows from used in increases in operating capacity	9,55,69,928	32,90,11,142	
Cash flows from used in maintaining operating capacity	0	0	
Income taxes paid (refund), classified as operating activities	0	-1,69,64,469	
Income taxes paid (refund), classified as investing activities	0	0	
Income taxes paid (refund), classified as financing activities	0	0	
Total income taxes paid (refund)	0	-1,69,64,469	

[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]		
Inventory write-down	0	0
Reversal of inventory write-down	0	0
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
Impairment loss recognised in profit or loss, trade receivables	0	0
Reversal of impairment loss recognised in profit or loss, trade receivables	0	0
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	0	0
Expense of restructuring activities	0	0
Reversal of provisions for cost of restructuring	0	0
Gains on disposals of non-current assets	0	0
Losses on disposals of non-current assets	0	0
Net gains (losses) on disposals of non-current assets	0	0
Gains on disposals of investment properties	0	0
Losses on disposals of investment properties	0	0
Net gains (losses) on disposals of investment properties	0	0
Gains on litigation settlements	0	0
Losses on litigation settlements	0	0
Net gains (losses) on litigation settlements	0	0
Gains on change in fair value of derivatives	0	0
Losses on change in fair value of derivatives	0	0
Net gains (losses) on change in fair value of derivatives	0	0
Changes in inventories of finished goods	-1,63,45,150	2,93,54,007
Changes in inventories of work-in-progress	35,92,435	-14,82,23,551
Changes in inventories of stock-in-trade	0	7,347
Changes in other inventories	0	0
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	-1,27,52,715	-11,88,62,197
Exceptional items before tax	0	0
Tax effect of exceptional items	0	0
Total exceptional items	0	0
Details of nature of exceptional items	NA	NA
Income arising from exchanges of goods or services, dividends	0	0
Total revenue arising from exchanges of goods or services	0	0
Domestic sale manufactured goods	531,33,58,105	449,62,30,063
Total domestic turnover goods, gross	531,33,58,105	449,62,30,063
Export sale manufactured goods	94,74,06,061	63,75,21,311
Export sale traded goods	0	0
Total export turnover goods, gross	94,74,06,061	63,75,21,311
Total revenue from sale of products	626,07,64,166	513,37,51,374
Domestic revenue services	7,26,82,898	4,59,89,974
Export revenue services	0	0
Total revenue from sale of services	7,26,82,898	4,59,89,974
Capital expenditure in foreign currency	0	0
Gross value of transaction with related parties	15,98,25,951	60,85,98,176
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]		Key management
Related party [Axis]	_KeyManagementPersonnelOfEntityOrParentMember_RelatedParty_21	_KeyManagementPersonnelOfEntityOrParentMember_Relate
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of transactions between related parties [Abstract]		
Disclosure of transactions between related parties [Line items]		
Name of related party	MR. SANJIV NANDAN SAHAYA	MR. PRAKASH KUMAR DAMANI
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AMAPS0680C	ACWPD0996Q
Description of nature of transactions with related party	LOAN AND INTEREST	LOAN AND INTEREST
Description of nature of related party relationship	DIRECTOR	DIRECTOR
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	
Revenue from sale of goods related party transactions	0	
Purchases of property and other assets, related party transactions	0	
Sales of property and other assets, related party transactions	0	
Services received related party transactions	0	
Revenue from rendering of services related party transactions	0	
Leases as lessor related party transactions	0	
Leases as lessee related party transactions	0	

Transfers of research and development from entity related party transactions	0	
Transfers of research and development to entity related party transactions	0	
Transfers under license agreements from entity related party transactions	0	
Transfers under license agreements to entity related party transactions	0	
Transfers under finance agreements from entity, related party transactions	0	
Transfers under finance agreements to entity, related party transactions	0	
Provision of guarantees or collateral by entity related party transactions	0	
Provision of guarantees or collateral to entity related party transactions	0	
Commitments made by entity, related party transactions	0	
Commitments made on behalf of entity, related party transactions	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	
Other related party transactions expense	40,12,833	
Other related party transactions income	0	
Other related party transactions contribution made	11,50,000	2

Other related party transactions contribution received	0	2
Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	76,53,329	
Amounts receivable related party transactions	0	
Outstanding commitments made by entity, related party transactions	0	
Outstanding commitments made on behalf of entity, related party transactions	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	

Disclosure of transactions between related parties [Table] ..(2)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]		Key management
Related party [Axis]	_KeyManagementPersonnelOfEntityOrParentMember_RelatedParty_26	_KeyManagementPersonnelOfEntityOrParentMember_Relate
	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	MR. R.N. PRAJAPATI	PRAKASH KUMAR DAMANI
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AEJPP0540B	ACWPD0996Q
Description of nature of transactions with related party	REMUNERATION	LOAN AND INTEREST
Description of nature of related party relationship	KMP	DIRECTOR
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	
Revenue from sale of goods related party transactions	0	
Purchases of property and other assets, related party transactions	0	
Sales of property and other assets, related party transactions	0	
Services received related party transactions	0	
Revenue from rendering of services related party transactions	0	
Leases as lessor related party transactions	0	
Leases as lessee related party transactions	0	
Transfers of research and development from entity related party transactions	0	
Transfers of research and development to entity related party transactions	0	

Transfers under license agreements from entity related party transactions	0	
Transfers under license agreements to entity related party transactions	0	
Transfers under finance agreements from entity, related party transactions	0	
Transfers under finance agreements to entity, related party transactions	0	
Provision of guarantees or collateral by entity related party transactions	0	
Provision of guarantees or collateral to entity related party transactions	0	
Commitments made by entity, related party transactions	0	
Commitments made on behalf of entity, related party transactions	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	
Other related party transactions expense	9,40,000	
Other related party transactions income	0	
Other related party transactions contribution made	0	28
Other related party transactions contribution received	0	16
Outstanding balances for related party transactions [Abstract]		

Amounts payable related party transactions	72,800	
Amounts receivable related party transactions	0	
Outstanding commitments made by entity, related party transactions	0	
Outstanding commitments made on behalf of entity, related party transactions	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	

Disclosure of transactions between related parties [Table] ..(3)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Key management personnel of entity or parent [Memb	
Related party [Axis]	_KeyManagementPersonnelOfEntityOrParentMember_RelatedParty_34	_KeyManagementPersonnelOfEntityOrParentMember_Relate
	01/04/2019 to 31/03/2020	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	RAJNISH GAMBHIR	RAM NARAYAN PRAJAPATI
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AFXPG5048J	AEJPP0540B
CIN of related party		
Description of nature of transactions with related party	REMUNARATION	REMUNARATION
Description of nature of related party relationship	KMP	KMP
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	
Revenue from sale of goods related party transactions	0	
Purchases of property and other assets, related party transactions	0	
Sales of property and other assets, related party transactions	0	
Services received related party transactions	0	
Revenue from rendering of services related party transactions	0	
Leases as lessor related party transactions	0	
Leases as lessee related party transactions	0	
Transfers of research and development from entity related party transactions	0	

Transfers of research and development to entity related party transactions	0	
Transfers under license agreements from entity related party transactions	0	
Transfers under license agreements to entity related party transactions	0	
Transfers under finance agreements from entity, related party transactions	0	
Transfers under finance agreements to entity, related party transactions	0	
Provision of guarantees or collateral by entity related party transactions	0	
Provision of guarantees or collateral to entity related party transactions	0	
Commitments made by entity, related party transactions	0	
Commitments made on behalf of entity, related party transactions	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	
Other related party transactions expense	8,40,000	
Other related party transactions income	0	
Other related party transactions contribution made	0	
Other related party transactions contribution received	0	

Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	0	
Amounts receivable related party transactions	0	
Outstanding commitments made by entity, related party transactions	0	
Outstanding commitments made on behalf of entity, related party transactions	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	

Disclosure of transactions between related parties [Table] ..(4)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]		
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_20	_OtherRelatedPartiesMember_RelatedParty_24	_OtherRelatedPartiesMember_Relatec
	01/04/2020 to 31/03/2021	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	MAC SERVICES PVT LTD	MRS. PAMMI SAHAYA	DAMANI FINVEST PRIVATE LIMITE
Country of incorporation or residence of related party	INDIA	INDIA	INDIA
Permanent account number of related party	AACCM0414F	ALFPS3887D	AAECD1185A
CIN of related party	U70101WB1979PTC032337		U65923WB2012PTC173382
Description of nature of transactions with related party	LOAN AND INTEREST	LOAN AND INTEREST	LOAN AND INTEREST
Description of nature of related party relationship	DIRECTOR'S INTEREST	RELATIVE	DIRECTOR'S INTEREST
Related party transactions [Abstract]			
Purchases of goods related party transactions	0	0	
Revenue from sale of goods related party transactions	0	0	
Purchases of property and other assets, related party transactions	0	0	
Sales of property and other assets, related party transactions	0	0	
Services received related party transactions	0	0	
Revenue from rendering of services related party transactions	0	0	
Leases as lessor related party transactions	0	0	
Leases as lessee related party transactions	0	0	
Transfers of research and development from entity related party transactions	0	0	

Transfers of research and development to entity related party transactions	0	0	
Transfers under license agreements from entity related party transactions	0	0	
Transfers under license agreements to entity related party transactions	0	0	
Transfers under finance agreements from entity, related party transactions	0	0	
Transfers under finance agreements to entity, related party transactions	0	0	
Provision of guarantees or collateral by entity related party transactions	0	0	
Provision of guarantees or collateral to entity related party transactions	0	0	
Commitments made by entity, related party transactions	0	0	
Commitments made on behalf of entity, related party transactions	0	0	
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0	
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0	
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0	
Other related party transactions expense	16,08,071	2,80,998	
Other related party transactions income	0	0	
Other related party transactions contribution made	48,00,000	22,00,000	4
Other related party transactions contribution received	0	91,00,000	

Outstanding balances for related party transactions [Abstract]			
Amounts payable related party transactions	0	71,59,924	2
Amounts receivable related party transactions	0	0	
Outstanding commitments made by entity, related party transactions	0	0	
Outstanding commitments made on behalf of entity, related party transactions	0	0	
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	

Disclosure of transactions between related parties [Table] ..(5)

Unless otherwise specified, all monetary values are in INR

Categories of related parties [Axis]	Other related parties [Member]	
Related party [Axis]	_OtherRelatedPartiesMember_RelatedParty_29	_OtherRelatedPartiesMember_RelatedParty_30
	01/04/2019 to 31/03/2020	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	MAC SERVICES PVT LTD	SAHAYA PROPERTIES AND INVESTMENT PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA
Permanent account number of related party	AACCM0414F	AAHCS6478E
CIN of related party	U70101WB1979PTC032337	U70109BR1955PTC000559
Description of nature of transactions with related party	LOAN AND INTEREST	LOAN AND INTEREST
Description of nature of related party relationship	DIRECTOR'S INTEREST	DIRECTOR'S INTEREST
Related party transactions [Abstract]		
Purchases of goods related party transactions	0	0
Revenue from sale of goods related party transactions	0	0
Purchases of property and other assets, related party transactions	0	0
Sales of property and other assets, related party transactions	0	0
Services received related party transactions	0	0
Revenue from rendering of services related party transactions	0	0
Leases as lessor related party transactions	0	0
Leases as lessee related party transactions	0	0
Transfers of research and development from entity related party transactions	0	0
Transfers of research and development to entity related party transactions	0	0
Transfers under license agreements from entity related party transactions	0	0
Transfers under license agreements to entity related party transactions	0	0
Transfers under finance agreements from entity, related party transactions	0	0
Transfers under finance agreements to entity, related party transactions	0	0
Provision of guarantees or collateral by entity related party transactions	0	0
Provision of guarantees or collateral to entity related party transactions	0	0
Commitments made by entity, related party transactions	0	0
Commitments made on behalf of entity, related party transactions	0	0
Settlement of liabilities by entity on behalf of related party, related party transactions	0	0
Settlement of liabilities on behalf of entity by related party, related party transactions	0	0
Participation in defined benefit plan that shares risks between group entities, related party transactions	0	0
Other related party transactions expense	16,14,366	0
Other related party transactions income	0	0
Other related party transactions contribution made	4,00,00,000	57,819
Other related party transactions contribution received	4,10,00,000	0

Outstanding balances for related party transactions [Abstract]		
Amounts payable related party transactions	2,13,82,915	0
Amounts receivable related party transactions	0	0
Outstanding commitments made by entity, related party transactions	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0

Unless otherwise specified, all monetary values are in INR

	01/04/2020 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	Yes	Yes
Disclosure of transactions between related parties [TextBlock]		Textual information (75) [See below]
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	No	No

Textual information (75)

Disclosure of transactions between related parties [Text Block]

2.1
Related Party Transactions (IND AS-24)

I.
List of parties who have control over the company and with whom transactions have taken place and their relationships.

a)
Name of the Related Parties

Particulars	Particulars
Mr. Sanjiv Nandan Sahaya	Key Management Personnel (KMP)
Mr. Rajnish Gambhir	-do-
Mr. Ram Narayan Prajapati	-do-
Mrs. Saloni Sahaya	-do-
Mrs. Pammi Sahaya	Relative of KMP
Mr. Prakash Kumar Damani	Director
Mr. Rahul Damani	Director
Mr. Sanjay Sarda	Director
K.L.Commercial Pvt. Ltd.	Associate
Mac Services Pvt. Ltd.	-do-
Sahaya Properties & Investments (P) Ltd.	-do-
Damani Finvest Private Limited	-do-

b)

Transactions with related parties during the year

Nature of Transaction	Associates	KMP / Directors	Relatives of KMP/ Directors	Total (`)
Unsecured Loan Received	4,50,50,000	16,64,50,000	-	21,15,00,000
	(11,10,75,000)	(8,00,00,000)	(-)	(19,10,75,000)
Interest Paid / Provided	58,06,314	98,24,043	-	1,56,30,357
	(93,09,384)	(1,50,00,284)	(-)	(2,43,09,668)
Remuneration Paid /Provided	-	54,24,000	-	54,24,000
	(-)	(45,84,000)	(-)	(45,84,000)
Unsecured Loan Repaid	8, 61,43,819	28,99,00,000	-	37,60,43,819
	(11,33,25,000)	(3,25,50,000)	(-)	(14,48,75,000)

c)
Closing Balance as on 31.03.2020 of related parties

Nature of Transaction	Associates	KMP / Directors	Relatives of KMP/ Directors	Total (`)
Liabilities Outstanding	99,55,667	2,36,55,794	-	3,36,11,4614
	(47,29,985)	(1,49,66,157)	(-)	(1,96,96,142)

Unsecured Loan Taken	3,36,75,000	5,19,70,000	-	8,56,45,000
	(7,47,68,819)	(17,55,72,000)	(-)	(25,03,40,819)

NOTE:
There are no related parties on whom the company has any control.

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

Disclosure of other provisions [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other provisions [Axis]	Other provisions [Member]	
	31/03/2021	31/03/2020
Disclosure of other provisions [Abstract]		
Disclosure of other provisions [Line items]		
Reconciliation of changes in other provisions [Abstract]		
Other provisions at end of period	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 provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (76) [See below]	Textual information (77) [See below]
Disclosure of other provisions [TextBlock]	Textual information (78) [See below]	Textual information (79) [See below]
Disclosure of contingent liabilities [TextBlock]	Textual information (80) [See below]	Textual information (81) [See below]
Whether there are any contingent liabilities	No	No

Textual information (76)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

I.
Provisions, Contingent Assets and Contingent Liabilities

a) Provision is created when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

b) Contingent liability is disclosed by way of notes, unless the possibility of an outflow of resources embodying the economic benefit is remote.

c) Contingent Assets are neither recognized nor disclosed in Financial Statements.

Textual information (77)

Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]

I.

Provisions, Contingent Assets and Contingent Liabilities

a)

Provision is created when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

b)

Contingent liability is disclosed by way of notes, unless the possibility of an outflow of resources embodying the economic benefit is remote.

c)

Contingent Assets are neither recognized nor disclosed in Financial Statements.

Textual information (78)

Disclosure of other provisions [Text Block]

a) Provision is created when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Textual information (79)

Disclosure of other provisions [Text Block]

a)

Provision is created when there is a present obligation as a result of past events that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Textual information (80)

Disclosure of contingent liabilities [Text Block]

a) Contingent liability is disclosed by way of notes, unless the possibility of an outflow of resources embodying the economic benefit is remote.

Textual information (81)

Disclosure of contingent liabilities [Text Block]

a)

Contingent liability is disclosed by way of notes, unless the possibility of an outflow of resources embodying the economic benefit is remote.

[700200] Notes - Corporate social responsibility

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

Unless otherwise specified, all monetary values are in INR

Net profits for last three financial years [Axis]	Financial year 1 [Member]	Financial year 2 [Member]	Financial year 3 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of net profits for last three financial years [Abstract]			
Disclosure of net profits for last three financial years [LineItems]			
Description of financial year	2019-20	2018-19	2017-18
Profit before tax of financial year	8,07,01,360	91,01,041	7,92,82,399
Net profit computed u/s 198 and adjusted as per rule 2(1)(f) of Companies (CSR Policy) Rules, 2014	8,07,01,360	91,01,041	7,92,82,399

Classification of CSR spending [Table] ..(1)

Unless otherwise specified, all monetary values are in INR

Classification of CSR spending [Axis]	_ClassificationOfCSRSpending_53
	01/04/2020 to 31/03/2021
Disclosure of CSR spending [Abstract]	
Details of CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Abstract]	
Manner in which amount CSR spent during financial year [Line items]	
CSR project or activity identified	Donation to :- Centre for Environment Management & Participatory Development for Sanitation
Sector in which project is covered	Safe drinking water
Whether projects or programs undertaken in local area or other	South 24 Parganas of West Bengal
Name of state or union territory where projects or programs was undertaken	West Bengal
Name of district where projects or programs was undertaken	South 24 Parganas of West Bengal
Budget amount outlay project or program wise	11,27,232
Amount spent on projects or programs [Abstract]	
Direct expenditure on projects or programs	11,50,000
Overheads on projects or programs	0
Total amount spent on projects or programs	11,50,000
Cumulative expenditure upto reporting period	11,50,000
Expenditure on administrative overheads	0
Mode of amount spent	Other implementing agencies

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	Textual information (82) [See below]
Whether provisions of corporate social responsibility are applicable on company	Yes
Disclosure of composition of CSR committee [TextBlock]	Textual information (83) [See below]
Whether company has written CSR policy	No
Details CSR policy [TextBlock]	
Disclosure web link of company at which CSR policy is placed	http://aplmetalsltd.com/Index.aspx
Average net profit for last three financial years	5,63,61,600
Prescribed CSR expenditure	11,27,232
Amount CSR to be spent for financial year	11,27,232
Amount CSR spent for financial year	11,50,000
Amount spent in local area	0
Amount spent on construction/acquisition of any asset in cash	0
Amount spent on construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on construction/acquisition of any asset	0
Amount spent on purposes other than construction/acquisition of any asset in cash	0
Amount spent on purposes other than construction/acquisition of any asset yet to be paid in cash	0
Total amount spent on purposes other than construction/acquisition of any asset	0
Amount unspent CSR	0
Disclosure manner in which amount CSR spent during financial year explanatory [TextBlock]	Textual information (84) [See below]
Details of implementing agency	Centre for Environment Management & Participatory Development for Sanitation
Disclosure responsibility statement of CSR committee that implementation and monitoring of CSR policy is in compliance with CSR policy of company	Centre for Environment Management & Participatory Development Centre for Environment Management & Participatory Development

Textual information (82)

Disclosure of corporate social responsibility explanatory [Text Block]

ANNUAL REPORT ON CORPORATE SOCIAL RESPOSIBILITY (CSR) ACTIVITIES (Pursuant to Section-135 read with the Companies Social Responsibility Policy Rules, 2014) (CSR Rules)

1.
BriefOutlineonCSRPolicyoftheCompany:

The Board of Directors have approved its CSR Policy recommended by CSR Committee named as APL CSR Policy in accordance with Section 135 of the Companies Act 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 which underlines the guiding principles and mechanisms for undertaking various CSR activities/ programs by the Company .The objectives of the APL CSR Policy are to:

Increasingly contribute to activities that are beneficial to the society and community at large.

Chart out a mechanism for undertaking CSR activities directly or engaging approved external agency to carry out such activities in compliance to the existing and up dated legal and regulatory requirements.

The CSR policy setting out CSR activities is posted on the web link of the company http://aplmetalsltd.com/Index.aspx

2.
Composition of CSR Committee

SR.	Nameof Director	Designation / Nature of directorship	Numberof	Numberof
No.			meetings	meetings
			ofCSR	ofCSR
			Committee	Committee
			held during	attended
			theyear	during the
				year
1.	Mrs. RoliVerma	Chairperson Non Executive Independent Director	1	1
2.	Sri Ravi NandanSahaya	Member Non Executive Director	1	0
3.	Sri SanjivNandanSahaya	Member Managing Director & CEO	1	1
4.	Sri RajendraSahay	Member Non Executive Independent Director	1	1

In view of demise of Sri Ravi NandanSahaya on 24

th
February,2021 and Resignation of Mrs. RoliVerma from Board on 29
th
June , 2021, they have Ceased to be members of CSR Committee and Mr. Prakash Kumar Damani, Director (Non-Executive) and Mrs. Harsha Sharma, Independent Director have been appointed as member of this committee w.e.f 3
rd
August, 2021. MrPrakash Kumar Damani has also been appointed as chairman of this committee.

3. Web-link where Composition of CSR committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the Company-

http://aplmetalsltd.com/Index.aspx.

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

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

Sl. No	Financial Year	Amount available for set-off from preceding ?nancial years (in Rs.)	Amount required to be set- off for the ?nancial year, if any (in Rs.)
1	NIL	NIL	NIL

6. Average net profit of the company as per section 135(5):Rs. 563.61 lacs

7. (a) Two percent of average net pro?t of the company as per section 135(5):Rs. 11.27 lacs

(b) Surplus arising out of the CSR projects or programmes or activities of the previous ?nancial years:Nil

(c) Amount required to be set off for the ?nancial year: if any:Nil

(d) Total CSR Obligation for the ?nancial year (7a+7b-7c)-Rs. 11.27 lacs

8.
(a) CSR amount spent or unspent for the ?nancial year

Total Amount Spent for the Financial Year (Amount in lakh)	Amount Unspent (in Rs)				
Total Amount transferred to Unspent CSR Account as per section 135(6).	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).				
Amount	Date of transfer	Name of the Fund	Amount	Date of transfer	
Rs. 11.50 lacs	-----Not Applicable----				

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

Sr. No.	Name of the project	Item from the list of activities in Schedule VII to the Act.	Local area (Yes / No)	Location of the project.	Project duration	Amount allocated for the project (in `)	Amount spent in the current financial Year (in `)	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in `)	Mode of Implementation Direct (Yes/No)
State	District	Name	CSR Registration No.						
-----Not Applicable----									

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

Sr. No	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes / No)	Location of the project.	Amount spent for the project (Amount in lakh)	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
State	District	Name	CSR Registration No.					
1	Donation to :- Centre for Environment Management & Participatory Development for Sanitation , , Safe drinking water	Clause-I Promoting Sanitation , , Safe drinking water, eradicating hunger, poverty etc	South 24 Parganas of West Bengal	West Bengal	South 24 Parganas	Rs. 11.50	Yes	Centre for Environment Management & Participatory Development

Total	Rs. 11.50 lacs	

(d) Amount spent in Administrative Overheads: No amount spent separately on Administrative Overhead.

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

(f) Total amount spent for the Financial Year (8b +8c +8d+ 8e): Rs. 11.50 lacs

(e) Excess amount for set off, if any:

Sr. No	Particulars	Amount in lakh
1	Two percent of average net profit of the company as per section 135(5)	Rs. 11.27
2	Total amount spent for the Financial Year	Rs.11.50
3	Excess amount spent for the financial year [(2)-(1)]	Rs.0.23
4	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
5	Amount available for set off in succeeding financial years [(3)-(4)]	Rs.0.23

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

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (Amount in lakh)	Amount spent in the reporting Financial Year (Amount in lakh)	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any	Amount remaining to be spent in succeeding financial years. (Amount in lakh)

Name of the Fund	Amount (in lakh)	Date of transfer
----Not Applicable ----		

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

Sr. No	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (Amount in lakh)	Amount spent on the project in the reporting Financial Year (Amount in lakh)	Cumulative amount spent at the end of reporting Financial Year. (Amount in lakh)	Status of the project- Completed / Ongoing
----Not Applicable-----								

10
In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the ?nancial year

(

asset wise details) Not Applicable

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

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

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

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

11

.
Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) Not applicable.

Mr.SanjivNandanSahaya (DIN 00019420) Prakash Kumar Damani
(DIN-01166790)
Managing Director Chairman CSR Committee

Director

Kolkata

Dated:3
rd
August, 2021

Textual information (83)

Disclosure of composition of CSR committee [Text Block]

1.
Composition of CSR Committee

SR. No.	Nameof Director	Designation / Nature of directorship	Numberof meetings ofCSR Committee held during theyear	Numberof meetings ofCSR Committee attended during the year
1.	Mrs. RoliVerma	Chairperson Non Executive Independent Director	1	1
2.	Sri Ravi NandanSahaya	Member Non Executive Director	1	0
3.	Sri SanjivNandanSahaya	Member Managing Director & CEO	1	1
4.	Sri RajendraSahay	Member Non Executive Independent Director	1	1

In view of demise of Sri Ravi NandanSahaya on 24

th
February,2021 and Resignation of Mrs. RoliVerma from Board on 29
th
June , 2021, they have Ceased to be members of CSR Committee and Mr. Prakash Kumar Damani, Director (Non-Executive) and Mrs. Harsha Sharma, Independent Director have been appointed as member of this committee w.e.f 3
rd
August, 2021. MrPrakash Kumar Damani has also been appointed as chairman of this committee.

Textual information (84)

Disclosure manner in which amount CSR spent during financial year explanatory [Text Block]

Sr. No	Name of the project	Item from the list of activities in Schedule VII to the Act	Local area (Yes / No)	Location of the project.	Amount spent for the project (Amount in lakh)	Mode of Implementation Direct (Yes/No)	Mode of Implementation Through Implementing Agency	
State	District	Name	CSR Registration No.					
1	Donation to :- Centre for Environment Management & Participatory Development for Sanitation , , Safe drinking water	Clause-I Promoting Sanitation , , Safe drinking water, eradicating hunger, poverty etc	South 24 Parganas of West Bengal	West Bengal	South 24 Parganas	Rs. 11.50	Yes	Centre for Environment Management & Participatory Development
Total	Rs. 11.50 lacs							

[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 at end of period	[pure] 0	[pure] 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 at end of period	[pure] 0	[pure] 0
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	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]	Textual information (85) [See below]	Textual information (86) [See below]
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 6.26	[INR/shares] 3.44
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 6.26	[INR/shares] 3.44
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 6.26	[INR/shares] 3.44
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	6,71,88,736	3,68,85,571
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	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] 1,07,26,387	[shares] 1,07,26,387
Adjusted weighted average shares	[shares] 0	[shares] 0
Increase (decrease) in number of ordinary shares issued	[shares] 0	[shares] 0

Textual information (85)

Disclosure of earnings per share [Text Block]

I.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for profit or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing profit or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares

Textual information (86)

Disclosure of earnings per share [Text Block]

I.

Earnings per Share

Basic and Diluted Earnings per share

The Company calculates basic earnings per share amounts for profit or loss before Other Comprehensive Income attributable to ordinary equity holders and, if presented, profit or loss from continuing operations attributable to those equity holders.

Basic earnings per share is calculated by dividing profit or loss attributable to equity holders (the numerator) by the weighted average number of equity shares outstanding (the denominator) during the period.

The weighted average number of ordinary shares outstanding during the period and for all periods presented shall be adjusted for events, other than the conversion of potential ordinary shares that have changed the number of equity shares outstanding without a corresponding change in resources.
For the purpose of calculating diluted earnings per share, the weighted average number of ordinary shares calculated for calculating basic earnings per share and adjusted the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential equity shares into ordinary shares. Dilutive potential ordinary shares are deemed to have been converted into equity shares at the beginning of the period or, if later, the date of the issue of the potential equity shares

[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	No	No