

**SHREE AMBIKA NATURALS PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2021 to 31/03/2022

**[700300] Disclosure of general information about company**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Name of company	SHREE AMBIKA NATURALS PRIVATE LIMITED	
Corporate identity number	U24200MH1988PTC049982	
Permanent account number of entity	AAFCS3619H	
Address of registered office of company	102 ANDHERI IND ESTATE VEERA DESAI RD , ANDHERI (W) , Mumbai , Mumbai , MAHARASHTRA , INDIA - 400053	
Type of industry	Commercial and Industrial	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	30/05/2022	
Date of start of reporting period	01/04/2021	01/04/2020
Date of end of reporting period	31/03/2022	31/03/2021
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Thousands	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	102, ANDHERI IND ESTATE, VEERA DESAI RD, ANDHERI (W) MUMBAI-400053, MAHARASHTRA, INDIA.	
Name of city of place of maintenance of computer servers (storing accounting data)	Mumbai	
Name of state/ union territory of place of maintenance of computer servers (storing accounting data)	Maharashtra	
Pin code of place of maintenance of computer servers (storing accounting data)	400053	
Name of district of place of maintenance of computer servers (storing accounting data)	Mumbai	
ISO country code of place of maintenance of computer servers (storing accounting data)	IN	
Name of country of place of maintenance of computer servers (storing accounting data)	India	
Phone (with STD/ ISD code) of place of maintenance of computer servers (storing accounting data)	022-66139999	

**[700600] Disclosures - Directors report****Details of principal business activities contributing 10% or more of total turnover of company [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Principal business activities of company [Axis]	Product/service 1 [Member]
	01/04/2021 to 31/03/2022
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	Herbal & Phytochemicals
Description of main product/service	Herbal & Phytochemicals
NIC code of product/service	2100
Percentage to total turnover of company	0.00%

**Particulars of holding, subsidiary and associate companies [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Particulars of companies [Axis]	1
	01/04/2021 to 31/03/2022
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	VIPUL ORGANICS LIMITED
Address of company	102,AndheriInd. Estate, Off. Veera Desai Road, Andheri (West), Mumbai-400053
Country of incorporation of company	INDIA
CIN of company	L24110MH1972PLC015857
Type of company	Holding Company
Percentage of shares held	56.04%
Applicable section	2(46)

**Details of directors signing board report [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing board report [Axis]	1	2
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	VIPUL	MIHIR
Middle name of director	PRAVINCHANDRA	VIPUL
Last name of director	SHAH	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00181636	05126125
Date of signing board report	30/05/2022	30/05/2022

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

<b>Material contracts/arrangements/transactions at arm's length basis [Axis]</b>	<b>1</b>
	<b>01/04/2021 to 31/03/2022</b>
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Details of material contracts/arrangements/transactions at arm's length basis [LineItems]	
Name of related party	Vipul Organics Limited
Nature of related party relationship	Holding company
Description of nature of material contracts/arrangements/transactions with related party	Sale and Purchase of Goods & Services
Duration of material contracts/arrangements/transactions with related party	For period of 5 years
Dates of approval of material contracts/arrangements/transactions with related party by board	08/06/2021
Amount paid as advances if any for material contracts/arrangements/transactions with related party	0

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>
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	4. TRANSFER TO RESERVES: The Company did not transfer any amount to the reserves during the financial year 2021-22.
Disclosures relating to amount recommended to be paid as dividend	3. DIVIDEND: In view of losses incurred during the financial year, your directors do not recommend any dividend for the financial year 2021-22.
Details regarding energy conservation	Textual information (3) [See below]
Details regarding technology absorption	Textual information (4) [See below]
Details regarding foreign exchange earnings and outgo	Textual information (5) [See below]
Disclosures in director's responsibility statement	Textual information (6) [See below]
Details of material changes and commitment occurred during period affecting financial position of company	Textual information (7) [See below]
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (8) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (9) [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	Yes
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	9. ANNUAL RETURN:  The Company doesn't have any website. Therefore, the Company is not required to publish Annual Return.
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Particulars of holding, subsidiary and associate companies [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	-
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	-

Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (10) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Textual information (11) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	
Disclosure of financial summary or highlights [TextBlock]	Textual information (12) [See below]
Disclosure of change in nature of business [TextBlock]	5. CHANGE IN THE NATURE OF BUSINESS:  T h e r e was no change in nature of business during the financial year under review.
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (13) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (14) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (15) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	-
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 (16) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (17) [See below]
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (18) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Disclosure of details of establishment of vigil mechanism [TextBlock]	Textual information (19) [See below]
Number of meetings of board	[pure] 5
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]

#### DIRECTORS REPORT

To,

The Members,

Shree Ambika Naturals Private Limited

Your Directors hereby presents Annual Report along with the Audited Financial statements for the Financial Year ended March 31, 2022.

#### 6. SHARE CAPITAL OF THE COMPANY:

During the financial year under review, there was no change in share capital of the Company.

As on March 31, 2022, the Authorized Share Capital of the Company was Rs. 1,30,00,000 (Rupees One Crore Thirty Lakh only) divided into 5000 Equity Shares of Rs. 100/- each and 1,25,000 Non-Cumulative Optionally Convertible Preference Shares of Rs. 100/- each; and the issued, subscribed and paid-up Equity Share Capital stood at Rs. 4,55,000/- divided into 4550 Equity Shares of Rs. 100/- each and Preference Share Capital stood at Rs.1,00,00,000/- divided into 1,00,000 1.5% Non-Cumulative Optionally Convertible Preference Shares of Rs. 100/- each.

#### 11. MEETINGS OF THE BOARD:

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business.

The notice of Board Meeting is given well in advance to all the Directors of the Company. Usually, meetings of the Board are held in Mumbai, Maharashtra. The agenda of the Board Meetings is circulated 7(seven) days prior to the date of the meeting to enable the Directors to take an informed decision.

The Board met five times during the financial year under review on April 29, 2021, June 8, 2021, July 29, 2021, November 1, 2021, January 29, 2022.

The intervening gap between the two consecutive meetings was within the period prescribed under the provisions of Section 173 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014.

#### 12. HOLDING COMPANY:

Vipul Organics Limited is holding Company of the Company holding 2,550 Equity Shares of Rs. 100/- each, which constitutes 56.04% of paid-up equity share capital of the Company and 1,00,000 1.5% Non- Cumulative Optionally Convertible Preference Shares of Rs 100/- each, which constitutes 100% of paid up preference share capital of the Company.

#### 14. STATUTORY AUDITORS:

Pursuant to the provision of Section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, the members of the Company at the Annual General Meeting held on September 30, 2019 has appointed M/s J. A. Rajani & Co., Chartered Accountants, Mumbai (having FRN: 108331W) as Statutory Auditors of the Company to hold office for a consecutive period of five consecutive years i.e. to hold office up to the conclusion of Annual General Meeting of the Company to be held for the financial year ending March 31, 2024.

M/s J. A. Rajani & Co., Chartered Accountants, Mumbai (having FRN: 108331W) have furnished a certificate of their eligibility under Section 141 of the Act and the Companies (Audit and Auditors) Rules 2014, confirming that they are eligible for continuance as Statutory Auditors of the Company.

#### 15. EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS IN THEIR REPORTS:

There is no observation, qualification or adverse remark in Auditors Report on the Financial Statements.

#### 23. COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and your directors confirm compliance of the same during the financial year under review.

#### 25. INFORMATION UNDER THE SEXUAL HARRASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has zero tolerance for sexual harassment at workplace. Since the Company has less than 10 employees, constitution of Internal Complaints Committee is not required.

#### 27. COST RECORDS:

The Central Government has not prescribed the maintenance of cost records under Section 148 (1) of the Companies Act, 2013.

#### 29. SECRETARIAL AUDIT:

The Company does not fall under the prescribed class of companies as prescribed u/s 204(1) of the Companies Act, 2013, hence not required to conduct Secretarial Audit.

#### 30. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 of 2016) DURING THE FINANCIAL YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the financial year under review, no application was made or proceeding initiated against the Company under the Insolvency and Bankruptcy Code, 2016 nor any such proceeding was pending at the end of the financial year under review.

#### 31. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM BANKS OR FINANCIAL INSTITUTIONS:

No such valuations were required as the Company has not availed any loan from banks or financial institutions during the financial year under review.

#### 32. APPRECIATION:

Your Directors placed on record their deep appreciation and sincere gratitude to the shareholders of the Company and the employees of the Company for their valuable assistance and support.

For and on behalf of the Board of Directors

Vipul P. Shah

Mihir V. Shah

Director

Director

Place: Mumbai

DIN: 00181636

DIN:05126125

Date: May 30, 2022

## Textual information (2)

### Description of state of companies affair

2. REVIEW OF OPERATIONS: During the financial year under review, the Company earned total revenue of Rs. 26,000/- as compared to Rs. 1,67,22,000/- in the previous financial year. The net loss before tax was Rs. 1,73,140/- as compared to net loss before tax was Rs. 27,000/-in the previous financial year. The net loss after tax was of Rs. 1,73,140/-as compared to net loss after tax was of Rs. 29,000/-in the previous financial year.

## Textual information (3)

### Details regarding energy conservation

24. PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE: A) CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT AND TECHNOLOGY ABSORPTION, ADOPTION INNOVATION Details regarding conservation of energy pursuant to the provisions of Section 134(3)(m) of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, are reported to be Nil. The Company has not carried out any specific research and development activities.

## Textual information (4)

### Details regarding technology absorption

24. PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE: A) CONSERVATION OF ENERGY, RESEARCH AND DEVELOPMENT AND TECHNOLOGY ABSORPTION, ADOPTION INNOVATION The Company uses indigenous Technology for its operations accordingly the information related to Technology absorption, adaptation and innovation is reported to be Nil.



## Textual information (5)

### Details regarding foreign exchange earnings and outgo

B) FOREIGN EXCHANGE EARNINGS AND OUTGO Earnings in Foreign Exchange : Nil Outgo of Foreign Exchange : Nil

## Textual information (6)

### Disclosures in director's responsibility statement

16. DIRECTORS RESPONSIBILITY STATEMENT: Your Directors, to the best of their knowledge and belief and according to the information and explanations obtained by them and as required under Section 134(3)(c) of the Companies Act, 2013 state that: a. in the preparation of the annual accounts, the applicable Accounting Standards had been followed along with proper explanation relating to material departures; b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the Loss of the company for that period; c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities; d. the directors had prepared the annual accounts on a going concern basis; and e. the directors had devised proper systems to ensure compliance with the provisions of all the applicable laws and that such systems were adequate and operating effectively.

## Textual information (7)

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

7. MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENT RELATES AND THE DATE OF THE REPORT: No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year 2021-22 to which these financial statements relate and the date of this report.

## Textual information (8)

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

19. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

During the financial year under review, the Company has not made any loans / investments or given guarantees or provided security falling under the provisions of Section 186 of the Companies Act, 2013.

## Textual information (9)

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

18. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED TO IN SECTION 188(1) OF THE COMPANIES ACT, 2013:

The Company has entered into transaction with related parties during the financial year referred to in Section 188(1) of the Companies Act, 2013. Accordingly, the disclosure of material Related Party Transactions as required under Section 134(3) of the Companies Act, 2013 in Form AOC-2 is annexed herewith as Annexure I.

Annexure I

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

1. Details of contracts or arrangements or transactions not at arms length basis: The Company has not entered into any contract or arrangements or transactions with related parties which is not at arms length during the financial year 2020-21.

2. Details of material contracts or arrangement or transactions at arms length basis:

a Name(s) of the related party and nature of relationship.	Vipul Organics Limited, Holding Company
b Nature of contracts / arrangements / transactions.	Sale and purchase of goods & services
c Duration of the contracts / arrangements / transactions.	For a period of 5 years w.e.f. 01.06.2022
d Salient terms of the contracts or arrangements or transactions including the value, if any.	Rs. 3 Crores per annum
e Date(s) of approval by the Board, if any.	June 8, 2021
f Amount paid as advances, if any.	Not Applicable

For and on behalf of the Board of Directors

of Shree Ambika Naturals Private Limited

Vipul P. Shah

Mihir V. Shah

Director

Director

Place: Mumbai

DIN: 00181636

DIN:05126125

Date: May 30, 2022

## Textual information (10)

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

#### 26. STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has not formulated any formal Risk Management Policy as the Board felt that the elements of risk threatening the Companys existence are very minimal.

## Textual information (11)

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

#### 17. DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES:

The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 and rules made thereunder are not applicable to the Company.

## Textual information (12)

**Disclosure of financial summary or highlights [Text Block]**

## 1. FINANCIAL HIGHLIGHTS:

Particulars	(Rs. in '000)	
	Financial year ended March 31, 2022	Financial year ended March 31, 2021
Total Revenue	26.00	16,722.00
Total Expenditure	199.00	16,748.00
Profit/(Loss) Before Tax	(173.14)	(27.00)
Less: Current Tax	-	2.00
Less: Deferred Tax	-	-
Profit/(Loss) After Tax for the year	(173.14)	(29.00)
Other comprehensive income/(loss) net of tax	-	-
Total comprehensive income	(173.14)	(29.00)

## Textual information (13)

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

#### 10. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

##### a) Retirement by Rotation:

In accordance with the provisions of Section 152 of the Companies Act, 2013 read with Companies (Management & Administration) Rules, 2014 and Articles of Association of the Company, Mr. Mihir V. Shah (DIN: 05126125), Director of the Company, retires by rotation at the ensuing Annual General Meeting and being eligible, has offered himself for re-appointment. Your Board recommends the appointment of Mr. Mihir V. Shah, (DIN: 05126125)) as Director of the Company.

Brief resume of Mr. Mihir V. Shah who is proposed to be reappointed as stipulated under Secretarial Standards - 2 (SS-2) issued by the Institute of Company Secretaries of India (ICSI), are provided in Notice of Annual General Meeting of the Company.

##### b) Appointment:

The Board of Directors of the Company, in its meeting held on April 29, 2021 appointed Mr. Atul R. Rathod (DIN: 09160426), as an Additional Director of the Company w.e.f. April 29, 2021, who was appointed at the Annual General Meeting held in previous financial year.

The Board of Directors of the Company, in its meetings held on January 21, 2021 appointed Mr. Mihir V. Shah (05126125), as an Additional Director of the Company w.e.f. January 21, 2021, who was appointed at the Annual General Meeting held in previous financial year.

Currently the Board of directors include-

1. Mr. Vipul P. Shah
2. Mr. Mihir V. Shah
3. Mr. Atul R. Rathod

##### c) Key Managerial Personnel (KMP):

The details of Key Managerial Personnel of the Company are as follows:

Sr. No.	Name	Designation
1.	Mr. Vipul P. Shah	Director
2.	Mr. Mihir V. Shah	Director
3.	Mr. Atul R. Rathod	Director

As provisions of Section 203 of the Companies Act, 2013 are not applicable to the Company, the appointment of Chief Financial Officer and Company Secretary is not required.

## Textual information (14)

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

#### 13. SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

The Company had no associate, subsidiary or Joint Venture company during the financial year under review.

## Textual information (15)

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

#### 8. DEPOSITS:

Your Company has not accepted any deposits during the financial year under review within the meaning of Sections 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014.

## Textual information (16)

### **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]**

#### 20. 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 was no significant or material order passed by any regulator or court or tribunal against the Company, which impacts the going concern status of the Company or will have bearing on Company's operations in future.

## Textual information (17)

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

#### 21. INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal control systems comprising of policies and procedures are designed to ensure reliability of financial reporting, compliance with policies, procedures, applicable laws and regulations and that all assets and resources are acquired economically, used efficiently and adequately protected.

## Textual information (18)

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

#### 22. PARTICULARS OF EMPLOYEE AS PER RULES 5(2) & (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

During the financial year under review, there was no employee in the Company. Hence, the details as required under the provisions of Rules 5(2) and (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are not given.

## Textual information (19)

### **Disclosure of details of establishment of vigil mechanism [Text Block]**

#### 28. WHISTLE BLOWER POLICY/VIGIL MECHANISM:

The Company does not fall under the prescribed class of companies under Section 177(9) read with Rule 7 of the Companies (Meeting of Board and its Powers) Rules, 2014.

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Directors signing financial statements [Axis]	1	2
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
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	VIPUL	MIHIR
Middle name of director	PRAVINCHANDRA	VIPUL
Last name of director	SHAH	SHAH
Designation of director	DIRECTOR	DIRECTOR
Director identification number of director	00181636	05126125
Date of signing of financial statements by director	30/05/2022	30/05/2022



**[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 Thousands of INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]	Clause not applicable [Member]
	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2021 to 31/03/2022</b>
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	true	
Disclosure relating to quantitative details of fixed assets	1) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets;	
Disclosure relating to physical verification and material discrepancies of fixed assets	Textual information (20) [See below]	
Disclosure relating to title deeds of immovable properties	Textual information (21) [See below]	
Disclosure in auditors report relating to inventories	Textual information (22) [See below]	
Disclosure in auditors report relating to loans		true
Disclosure about loans granted to parties covered under section 189 of companies act		Textual information (23) [See below]
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013		Textual information (24) [See below]
Disclosure in auditors report relating to deposits accepted		Textual information (25) [See below]
Disclosure in auditors report relating to maintenance of cost records		Textual information (26) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	true	
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (27) [See below]	
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (28) [See below]	
Disclosure in auditors report relating to default in repayment of financial dues	-	
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised		Textual information (29) [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 (30) [See below]	
Disclosure in auditors report relating to managerial remuneration	-	
Disclosure in auditors report relating to Nidhi Company		12) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (31) [See below]	
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures		Textual information (32) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him		Textual information (33) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934		Textual information (34) [See below]

**Details regarding auditors [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Auditors [Axis]	1
	<b>01/04/2021 to 31/03/2022</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	J. A. Rajani & Co
Name of auditor signing report	PRITESH JETHALAL RAJANI
Firms registration number of audit firm	108331W
Membership number of auditor	116740
Address of auditors	1/8 Ground Floor ,Bhagwan Raja Nagar,Patel Estate Road, Jogeshwari (West), Mumbai - 400102
Permanent account number of auditor or auditor's firm	AGJPR5131Q
SRN of form ADT-1	H63675888
Date of signing audit report by auditors	30/05/2022
Date of signing of balance sheet by auditors	30/05/2022

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (35) [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 (20)****Disclosure relating to physical verification and material discrepancies of fixed assets**

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner. In accordance with this programme, certain property, plant and equipment were verified during the year. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

**Textual information (21)****Disclosure relating to title deeds of immovable properties**

According to the information and explanation given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties are held in the name of the Company. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use assets) or intangible assets or both during the year. According to the information and explanations given to us and based on our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

## Textual information (22)

### **Disclosure in auditors report relating to inventories**

2) The inventories has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the management is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of the security of current assets at any point of time during the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

## Textual information (23)

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

3) The Company has not made investments in, provided any guarantee or security or granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (f.) of the Order are not applicable to the Company and hence not commented upon.

## Textual information (24)

### **Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013**

4) In our opinion and according to the information and explanations given to us, the Company has not granted any loans or provided any guarantees or security to the parties covered under Section 185 and 186. Therefore reporting under clause (iv) of the Order is not applicable.

## Textual information (25)

### **Disclosure in auditors report relating to deposits accepted**

(5) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

## Textual information (26)

### **Disclosure in auditors report relating to maintenance of cost records**

6) As informed to us, the maintenance of Cost Records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

## Textual information (27)

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

7) (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Goods and service tax, Income-Tax and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2022 for a period of more than six months from the date on when they become payable.

## Textual information (28)

### **Disclosure relating to disputed statutory dues [Text Block]**

b) According to the information and explanation given to us, there are no dues of Goods and service tax ,income tax, sales tax, service tax, duty of customs, duty of excise, value added tax outstanding on account of any dispute.

## Textual information (29)

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

10) Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (x)(a) of the Order are not applicable to the Company and hence not commented upon.

## Textual information (30)

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

11) Based upon the audit procedures performed and the information and explanations given by the management, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit. According to the information and explanations given to us, the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, have filed no report under sub-section (12) of Section 143 of the Act. We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

## Textual information (31)

### **Disclosure in auditors report relating to transactions with related parties**

13) In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required by the applicable accounting standards.

## Textual information (32)

### **Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures**

According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

## Textual information (33)

### **Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him**

15) Based upon the audit procedures performed and the information and explanations given by the management, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, the provisions of Section 192 of the Act are not applicable to the Company.

## Textual information (34)

### **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. Accordingly, clauses 3(xvi)(a) and 3(xvi)(b) of the Order are not applicable. The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable. According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.

## Textual information (35)

### Disclosure in auditor's report explanatory [Text Block]

#### INDEPENDENT AUDITORS REPORT

To the members of Shree Ambika Naturals Private Limited

Report on the audit of the financial statements

#### Opinion

We have audited the accompanying financial statements of Shree Ambika Naturals Private Limited (the Company), which comprise the Balance Sheet as at 31st March 2022, the Statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the 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 accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### Basis for Opinion

We conducted our audit of financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

#### Key audit matters

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

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

#### Information Other than the Financial Statements and Auditors Report Thereon

The Company's management and Board of Directors are responsible for the preparation of other information. The other information comprises the information included in the Directors Report but does not include the financial statements and our auditors report thereon. The Directors report is expected to be made available to us after the date of this auditor's report.

Our opinion on the 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 financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge

obtained in the audit, or otherwise appears to be materially misstated.

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

#### Managements Responsibility for the Financial Statements

The Companys management and Board of Directors is responsible for the matters stated in Section 134(5) of the Act 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 of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the companys financial reporting process.

#### Auditors Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system, in relation to the financial statements, in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Companys ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative

factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

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

#### Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors Report) Order, 2020 (the Order), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. (A) As required by Section 143(3) of the Act, based on our audit 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 Loss including Other Comprehensive Income, Statement of change in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.

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

(f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

According to information and explanations given to us, there no remuneration paid by the Company to its directors during the year.

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

i. The Company did not have any pending litigations that will have an impact on its financial position in its financial statements.

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

iii. There were no amounts, which were required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. a) The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities (Intermediaries), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) The Management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons

or entities, including foreign entities (Funding Parties), with the understanding, whether recorded in writing or otherwise, that the Company shall directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever (Ultimate Beneficiaries) by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material mis- statement.

v. The Company has not paid /declared dividend during the current year and previous year.

For J. A. Rajani & Co.

Chartered Accountants

Firm Registration No: 108331-W

Proprietor

Membership No: 116740

Place: Mumbai

Date: 30th May 2022

UDIN 22116740AKAPDZ4558

Annexure A to the Independent Auditors Report of even date on the Financial Statements of Shree Ambika Naturals Private Limited

Referred to in paragraph 1 under the heading Report on Other Legal & Regulatory Requirement of our report of even date to the financial statements of the Company for the year ended March 31, 2022:

8) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

14) In our opinion and based on our examination, the company does not have an internal audit system and is not required to have an internal audit system as per provisions of the Companies Act 2013.

17) The Company has incurred cash loss of Rs. 1.57 Lakhs in the current year only and there was no cash loss in immediately preceding financial year.



18) There has been no resignation of the statutory auditors during the year.

19) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we give neither any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) The Company was not having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during the immediately preceding financial year and hence, provisions of Section 135 of the Act are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For J. A. Rajani & Co.

Chartered Accountants

Firm Registration No: 108331-W

Proprietor

Membership No: 116740

Place: Mumbai

Date: 30th May 2022

UDIN 22116740AKAPDZ4558

**[700700] Disclosures - Secretarial audit report**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure in secretarial audit report explanatory [TextBlock]	
Whether secretarial audit report is applicable on company	No

**[110000] Balance sheet**

Unless otherwise specified, all monetary values are in Thousands of INR

	31/03/2022	31/03/2021	31/03/2020
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	221	237	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	0	0	
Total non-current financial assets	0	0	
Other non-current assets	58	58	
Total non-current assets	279	295	
Current assets [Abstract]			
Inventories	2,610	2,610	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	4,783	4,783	
Cash and cash equivalents	1,193	1,194	
Loans, current	0	0	
Total current financial assets	5,976	5,977	
Other current assets	686	667	
Total current assets	9,272	9,254	
Total assets	9,551	9,549	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	10,455	10,455	10,455
Other equity	-2,823	-2,650	
Total equity attributable to owners of parent	7,632	7,805	
Non controlling interest	0	0	
Total equity	7,632	7,805	
Liabilities [Abstract]			
Non-current liabilities [Abstract]			
Non-current financial liabilities [Abstract]			
Borrowings, non-current	0	0	
Total non-current financial liabilities	0	0	
Provisions, non-current	0	0	
Deferred tax liabilities (net)	-1,128	-1,128	
Total non-current liabilities	-1,128	-1,128	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	0	0	
Trade payables, current	(A) 489	(B) 1,137	
Total current financial liabilities	489	1,137	
Other current liabilities	2,558	1,735	
Provisions, current	0	0	
Total current liabilities	3,047	2,872	
Total liabilities	1,919	1,744	
Total equity and liabilities	9,551	9,549	

**Footnotes**

(A) Total Outstanding Dues -Other than micro &amp; small enterprises

(B) Total Outstanding Dues -Other than micro &amp; small enterprises

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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] -38.05	[INR/shares] -6.32	[INR/shares] -38.05	[INR/shares] -6.32
Total basic earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32	[INR/shares] -38.05	[INR/shares] -6.32
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] -38.05	[INR/shares] -6.32	[INR/shares] -38.05	[INR/shares] -6.32
Total diluted earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32	[INR/shares] -38.05	[INR/shares] -6.32

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	16,615.53
Other income	26.12	106.3
Total income	26.12	16,721.83
Expenses [Abstract]		
Cost of materials consumed	0	13,293.13
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	-116.92
Employee benefit expense	0	1,657.25
Finance costs	0	0
Depreciation, depletion and amortisation expense	16.08	177
Other expenses	183.18	1,738.37
Total expenses	199.26	16,748.83
Profit before exceptional items and tax	-173.14	-27
Total profit before tax	-173.14	-27
Tax expense [Abstract]		
Current tax	0	2
Total tax expense	0	2
Total profit (loss) for period from continuing operations	-173.14	-29
Total profit (loss) for period	-173.14	-29
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Other comprehensive income net of tax [Abstract]		
Other comprehensive income that will be reclassified to profit or loss, net of tax, others	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0
Total other comprehensive income	0	0
Total comprehensive income	-173.14	-29
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Other comprehensive income before tax [Abstract]		
Total other comprehensive income	0	0
Total comprehensive income	-173.14	-29
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -38.05	[INR/shares] -6.32
Total basic earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -38.05	[INR/shares] -6.32
Total diluted earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-173.14	-29		-173.14
Changes in comprehensive income components	0.14	0		0.14
Total comprehensive income	-173	-29		-173
Total increase (decrease) in equity	-173	-29		-173
Other equity at end of period	-2,823	-2,650	-2,621	-2,823

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

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-29		-173.14	-29
Changes in comprehensive income components	0		0.14	0
Total comprehensive income	-29		-173	-29
Total increase (decrease) in equity	-29		-173	-29
Other equity at end of period	-2,650	-2,621	-2,823	-2,650

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

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Reserves [Member]	Securities premium reserve [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period		0	0	
Total comprehensive income		0	0	
Total increase (decrease) in equity		0	0	
Other equity at end of period	-2,621	1,000	1,000	1,000

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

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Retained earnings [Member]			Other retained earning [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	-173.14	-29		-173.14
Changes in comprehensive income components	0.14	0		(A) 0.14
Total comprehensive income	-173	-29		-173
Total increase (decrease) in equity	-173	-29		-173
Other equity at end of period	-3,823	-3,650	-3,621	-3,823

(A) Due to difference in balance sheet

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

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Components of equity [Axis]	Other retained earning [Member]	
	01/04/2020 to 31/03/2021	31/03/2020
Other equity [Abstract]		
Statement of changes in equity [Line items]		
Equity [Abstract]		
Changes in equity [Abstract]		
Comprehensive income [Abstract]		
Profit (loss) for period	-29	
Changes in comprehensive income components	0	
Total comprehensive income	-29	
Total increase (decrease) in equity	-29	
Other equity at end of period	-3,650	-3,621

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022
Disclosure of notes on changes in equity [TextBlock]	Textual information (36) [See below]

## Textual information (36)

## Disclosure of notes on changes in equity [Text Block]

Statement of Changes in Equity for the period ended 31st March 31, 2022

(Rs. In `000s)

(Except no of shares)

a. Equity shares of INR 100 each issued, subscribed and fully paid

	As at 31st March,2022		As at 31st March,2021	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
Balance at the beginning of the reporting period	4,550	455	4,550	455
Changes in equity share capital during the year	-	-	-	-
Balance at the end of the reporting period	4,550	455	4,550	455

a. Non-Cumulative Optionally Convertible Preference Shares of INR 100 each issued, subscribed and fully paid

	As at 31st March,2022		As at 31st March,2021	
	Number of shares	Amount in Rupees	Number of shares	Amount in Rupees
Balance at the beginning of the reporting period	100,000	10,000	100,000	10,000
Changes during the year	-	-	-	-



Balance at the end of the reporting period	100,000	10,000	100,000	10,000
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## b. Other Equity

	Reserves and Surplus				
	Securities premium reserve	Capital Reserve	General reserve	Retained Earnings	Total
Balance at 31 March 2020	1,000	-	-	(3,621)	(2,621)
Profit for the year	-	-	-	(28.95)	(29)
Other comprehensive income	-	-	-	-	-
Income Tax	-	-	-	-	-
Balance at 31 March 2021	1,000	-	-	(3,650)	(2,650)
Profit for the year	-	-	-	(173)	(173)
Other comprehensive income	-	-	-	-	-
Income Tax	-	-	-	-	-
Balance at 31 March 2022	1,000	-	-	(3,823)	(2,823)

(Rs. In `000s)

31st March,2022

31st March,2021

## 11 Reserves and surplus:

Securities Premium Account	1,000	1,000
Retained Earnings	(3,823)	(3,650)
Total	(2,823)	(2,650)

## 11.1 Securities Premium Account:

Balance at beginning of year	1,000	1,000
Add /Less: Premiun on Issue Of Equity Shares	-	-
Balance at end of year	1,000	1,000

## 11.2 Retained Earnings

Balance at beginning of year	(3,650)	(3,621)
Add: Profit after Tax for the year	(173)	(29)
Balance at end of year	(3,823)	(3,650)

**[320000] Cash flow statement, indirect**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
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	-173.14	-27	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for decrease (increase) in inventories	0	1,272.53	
Adjustments for decrease (increase) in trade receivables, current	0.01	0.01	
Adjustments for decrease (increase) in other current assets	-21.43	537.03	
Adjustments for other financial assets, non-current	0	163.08	
Adjustments for increase (decrease) in trade payables, current	-646.86	-1,020.77	
Adjustments for increase (decrease) in other current liabilities	824.73	-1,815.21	
Adjustments for depreciation and amortisation expense	16.07	176.51	
Other adjustments to reconcile profit (loss)	0	(A) 0.36	
Total adjustments for reconcile profit (loss)	172.52	-686.46	
Net cash flows from (used in) operations	-0.62	-713.46	
Income taxes paid (refund)	0	16.28	
Net cash flows from (used in) operating activities	-0.62	-729.74	
Cash flows from used in investing activities [Abstract]			
Other inflows (outflows) of cash	0	(B) 1,300	
Net cash flows from (used in) investing activities	0	1,300	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-0.62	570.26	
Net increase (decrease) in cash and cash equivalents	-0.62	570.26	
Cash and cash equivalents cash flow statement at end of period	1,193.45	1,194.07	623.81

**Footnotes**

- (A) Difference in Profit before tax in Profit & Loss and Cash flow Statement  
 (B) Sale/ Purchase of tangible, intangible assets and capital work in progress

**[610100] Notes - List of accounting policies**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (37) [See below]	-
Description of accounting policy for borrowing costs [TextBlock]	Textual information (38) [See below]	
Description of accounting policy for contingent liabilities and contingent assets [TextBlock]	Textual information (39) [See below]	
Description of accounting policy for depreciation expense [TextBlock]	Textual information (40) [See below]	
Description of accounting policy for derivative financial instruments [TextBlock]	Textual information (41) [See below]	
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (42) [See below]	
Description of accounting policy for earnings per share [TextBlock]	Textual information (43) [See below]	
Description of accounting policy for employee benefits [TextBlock]	Textual information (44) [See below]	
Description of accounting policy for financial assets [TextBlock]	Textual information (45) [See below]	
Description of accounting policy for financial liabilities [TextBlock]	Textual information (46) [See below]	
Description of accounting policy for foreign currency translation [TextBlock]	Textual information (47) [See below]	
Description of accounting policy for impairment of assets [TextBlock]	Textual information (48) [See below]	
Description of accounting policy for income tax [TextBlock]	Textual information (49) [See below]	
Description of accounting policy for intangible assets and goodwill [TextBlock]	Textual information (50) [See below]	
Description of accounting policy for leases [TextBlock]	Textual information (51) [See below]	
Description of accounting policy for measuring inventories [TextBlock]	Textual information (52) [See below]	
Description of accounting policy for property, plant and equipment [TextBlock]	Textual information (53) [See below]	
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (54) [See below]	
Description of accounting policy for research and development expense [TextBlock]	Textual information (55) [See below]	

## Textual information (37)

### Disclosure of significant accounting policies [Text Block]

#### 2. Significant accounting judgments, estimates and assumptions

The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of standalone financial statements, income and expense during the period. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the periods in which the estimates are revised and in future periods which are affected.

#### 3.18. Current / non- current classification

An asset is classified as current if:

- i) it is expected to be realized or sold or consumed in the Company's normal operating cycle;
- ii) it is held primarily for the purpose of trade;
- iii) it is expected to be realized within twelve months after the reporting period; 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 period.

All other assets are classified as non-current.

A liability is classified as current if:

- i) it is expected to be settled in normal operating cycle;
- ii) it is held primarily for the purpose of trading;
- iii) it is expected to be settled within twelve months after the reporting period;
- iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

## Textual information (38)

### **Description of accounting policy for borrowing costs [Text Block]**

#### 3.9. Borrowing Cost

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the Effective Interest Rate(EIR) applicable to the respective borrowing. Borrowing costs include interest costs measured at EIR .

Borrowing costs that are attributable to acquisition or construction of qualifying assets are capitalized as a part of cost of such assets till the time the asset is ready for its intended use. A qualifying assets is the one that necessarily takes substantial period of time to get ready for intended use. Other borrowing costs are recorded as an expense in the Profit and loss account in the year in which they are incurred.

## Textual information (39)

### **Description of accounting policy for contingent liabilities and contingent assets [Text Block]**

#### 3.17. Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the notes to the financial statements. Contingent assets are not recognized in the financial statements.

## Textual information (40)

### **Description of accounting policy for depreciation expense [Text Block]**

#### 3.2. Depreciation

Depreciation on Property, plant and equipment has been provided on written down value basis and manner prescribed in Schedule II to the Act. Depreciation on additions during the year has been provided on prorata basis from the date of such additions. Depreciation on assets sold, discarded or demolished has been provided on prorata basis. Leasehold assets are amortized over the primary period of lease or its useful life, whichever is shorter on a straight line basis.

## Textual information (41)

### **Description of accounting policy for derivative financial instruments [Text Block]**

#### 3.14. Derivative financial instruments

Derivatives are initially recognised at fair value at the date the derivative contracts are entered into and are subsequently re-measured to their fair value at the end of each reporting period. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

## Textual information (42)

### **Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

#### 3.11. Cash and cash equivalent

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

## Textual information (43)

### **Description of accounting policy for earnings per share [Text Block]**

#### 3.16. Earnings per equity share

Basic earnings per equity share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares). In this scenario, the number of equity shares outstanding increases without an increase in resources due to which the number of equity shares outstanding before the event is adjusted for the proportionate change in the number of equity shares outstanding as if the event had occurred at the beginning of the earliest period reported.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

## Textual information (44)

### **Description of accounting policy for employee benefits [Text Block]**

#### 3.12. Employee benefits

Short-term obligations

Post-employment obligations

Gratuity liability is defined benefit obligation and is provided for on the basis of actuarial valuation at the end of each financial year.

The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods, discounting that amount and deducting the fair value of any plan assets. The calculation of defined benefit obligations is performed annually. When the calculation results in a potential asset for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan.

Remeasurement of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised immediately in OCI. Net interest expense (income) on the net defined liability (assets) is computed by applying the discount rate, used to measure the net defined liability (asset), to the net defined liability (asset) at the start of the financial year after taking into account any changes as a result of contribution and benefit payments during the year. Net interest expense and other expenses related to defined benefit plans are recognised in statement of profit and loss. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately in Statement of Profit and Loss. The company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

## Textual information (45)

### Description of accounting policy for financial assets [Text Block]

#### 3.5. Financial instruments

##### Financial assets

Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets.

##### Initial recognition and measurement

All financial assets are initially recognised when the Company becomes a party to the contractual provisions of the instrument. All financial assets other than those measured subsequently at fair value through profit and loss, are recognised initially at fair value plus transaction costs that are attributable to the acquisition of the financial asset.

##### Classification and subsequent measurement

Subsequent measurement is determined with reference to the classification of the respective financial assets. Based on the business model for managing the financial assets and the contractual cash flow characteristics of the financial asset, the Company classifies financial assets as subsequently measured at amortised cost, fair value through OCI or fair value through profit and loss.

##### Financial assets amortised at cost

A financial asset is subsequently measured at amortised cost if it is held with in a business model whose objective is to hold the asset 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 consisting payments of principal and interest on the principal amount outstanding.

##### Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments principal and interest on the principal amount outstanding.

##### Financial assets at fair value through profit or loss

A financial asset which is not classified in any of the above categories are subsequently fair valued through profit or loss.

All equity investments in scope of Ind-AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. For all other equity instruments, the Company decides to classify the same either as at FVOCI or FVTPL. The Company makes such election on an instrument-by-instrument basis. The classification is made on initial recognition and is irrevocable.

If the Company decides to classify an equity instrument as at FVOCI, then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to Statement of Profit and Loss, even on sale of investment. However, the Company may transfer the cumulative gain or loss within equity. Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the Statement of Profit and Loss.

Further, Company has elected to apply the exemption available under Ind AS 101 to continue the carrying value for its investments in subsidiaries as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP as at the date of transition



(April 1, 2016). Also, in accordance with Ind AS 27 company has elected the policy to account investments in subsidiaries at cost.

Derecognition:

The Company derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset and shall be recognised either to statement of profit & loss or OCI o as per classification of the respective asset.

## Textual information (46)

### Description of accounting policy for financial liabilities [Text Block]

#### 3.5 Financial Liabilities

##### Initial Recognition and Measurement

All financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument. Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities.

##### Subsequent measurement

Financial liabilities are subsequently carried at fair value through profit and loss. For trade payables and other liabilities maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

##### De-recognition of Financial Liabilities:

Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

##### Offsetting of Financial assets and Financial Liabilities

Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when, the Company has legal right to offset the recognized amounts and intends either to settle on the net basis or to realize the assets and liabilities simultaneously.

## Textual information (47)

### Description of accounting policy for foreign currency translation [Text Block]

#### 3.8. Foreign currencies

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

## Textual information (48)

### Description of accounting policy for impairment of assets [Text Block]

#### 3.4. Impairment of tangible and intangible assets

Company at the end of each reporting period reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted. An impairment loss is recognised immediately in statement of profit and loss.

A reversal of an impairment loss is also recognised immediately in Statement of Profit and Loss.

## Textual information (49)

### Description of accounting policy for income tax [Text Block]

#### 3.13. Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax

##### Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

##### Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in Statement of Profit and Loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Minimum alternate tax credit is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each balance sheet date and the carrying amount of the MAT credit is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

## Textual information (50)

### **Description of accounting policy for intangible assets and goodwill [Text Block]**

#### 3.3. Intangible assets

Intangible assets are recognized, only if it is probable that the future economic benefits that are attributable to the assets will flow to the enterprise and the cost of the assets can be measured reliably. The intangible assets are recorded at cost and are carried at cost less accumulated amortization and accumulated impairment losses, if any. Computer software is amortized on straight line basis over a period of its estimated useful life,

## Textual information (51)

### **Description of accounting policy for leases [Text Block]**

#### 3.10. Leases

Leases are classified as finance leases whenever the (substantial value of the assets is initially paid as nonrefundable lease premium) and terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Rental expense from operating leases is generally recognised on a straight-line basis over the term of the relevant lease. Where the rentals are structured solely to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases, such increases are recognised in the year in which such benefit accrue. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

## Textual information (52)

### **Description of accounting policy for measuring inventories [Text Block]**

#### 3.6. Inventories

Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined by using the First in First Out formula. Costs comprise all cost of purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than those subsequently recoverable by the Company from tax authorities.

Packing material, Stores & spares consumables are charged to revenue account.

## Textual information (53)

### **Description of accounting policy for property, plant and equipment [Text Block]**

#### 3.1 Property, plant and equipment:

Items of property, plant and equipment are stated at cost, less accumulated depreciation & impairment losses, if any. Cost comprises a) the purchase price including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates., b) 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 and c) the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Income and expenses related to the incidental operations, not necessary to bring the item to the location and condition necessary for it to be capable of operating in the manner intended by management, are recognised in Statement of Profit and Loss. If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant and equipment. Any item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in Statement of Profit and Loss.

Capital work-in-progress in respect of assets which are not ready for their intended use are carried at cost, comprising of direct costs, related incidental expenses and attributable interest if any.

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognized when replaced. All other repairs and maintenance are charged to Statement of Profit and Loss during the reporting period in which they are incurred.

## Textual information (54)

### **Description of accounting policy for recognition of revenue [Text Block]**

#### 3.7. Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer. Export Sales are accounted on the date of Bill of Lading. Export benefits thereon are accounted on the basis of eligibility in the year of Export.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income from investments is recognised when the right to receive payment has been established.

## Textual information (55)

### Description of accounting policy for research and development expense [Text Block]

#### 3.15. Research and development expenses

Expenditures on research activities undertaken with the prospect of gaining new scientific or technical knowledge and understanding are recognized as expense in the statement of profit and loss when incurred.

Expenditure incurred on fixed assets used for research and development is capitalized and depreciated in accordance with the depreciation policy of the Company.

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

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (56) [See below]	
Statement of Ind AS compliance [TextBlock]	Textual information (57) [See below]	-
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Description of reason why reclassification of comparative amounts is impracticable	-	-
Description of nature of necessary adjustments to provide comparative information	-	-
Disclosure of significant accounting policies [TextBlock]	Textual information (58) [See below]	-

## Textual information (56)

### Disclosure of corporate information notes and other explanatory information [Text Block]

#### 1.1 Corporate Information

Shree Ambika Naturals Private limited is a private limited domiciled in India incorporated under the provisions of the Companies Act ('the company') having its registered office at 102, Andheri Industrial Estate, Off Veera Desai Road, Andheri West, Mumbai 400053 .The Company's principle activities are manufacturing & trading of Herbal ,Phytochemical ,Dyes stuff, Organic Pigments & Organic Intermediates.

The financial statements for the year ended March 31, 2022 were considered by the Board of Directors and approved for issuance on May, 2022.

## Textual information (57)

### Statement of Ind AS compliance [Text Block]

#### 1.2 Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015.

Upto the year ended March 31, 2017 the Company prepared its financial statements in accordance with requirements of previous GAAP, which includes Standards notified under the Companies (Accounting Standards) Rules, 2006. These are the Company's first Ind AS financial statements. The date for transition to Ind AS is April 1, 2016.

#### 1.3 Basis of preparation and presentation

The standalone financial statements of the Company are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost basis except for certain financial assets and financial liabilities that have been measured at fair value. Historical cost is generally based on the fair value consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in between the market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation method. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

In addition, for financial reporting purposes, fair value measurements are categorised into Level 1, 2, or 3 based on degree to which the inputs to the measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 inputs are inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly (i.e. as prices or derived from prices); and

Level 3 inputs are unobservable inputs for the asset or liability.

#### 1.4 Functional and presentation currency

These standalone financial statements are presented in Indian rupees, which is the Company's functional currency. All amounts have been rounded to the nearest thousands, unless otherwise indicated.

## Textual information (58)

### Disclosure of significant accounting policies [Text Block]

#### 2. Significant accounting judgments, estimates and assumptions

The preparation of standalone financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of standalone financial statements, income and expense during the period. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the periods in which the estimates are revised and in future periods which are affected.

#### 3.18. Current / non- current classification

An asset is classified as current if:

- i) it is expected to be realized or sold or consumed in the Company's normal operating cycle;
- ii) it is held primarily for the purpose of trade;
- iii) it is expected to be realized within twelve months after the reporting period; 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 period.

All other assets are classified as non-current.

A liability is classified as current if:

- i) it is expected to be settled in normal operating cycle;
- ii) it is held primarily for the purpose of trading;
- iii) it is expected to be settled within twelve months after the reporting period;
- iv) it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

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

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Assets held under lease [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Straight Line Method	Straight Line Method
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	NA	NA
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]		Factory building [Member]	
	Owned and leased assets [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No



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

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]		Plant and equipment [Member]	
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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	Written Down Value	Written Down Value	Refer to child member	Refer to child member
Useful lives or depreciation rates, property, plant and equipment	60 years	60 years	Refer to child member	Refer to child member
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Depreciation method, property, plant and equipment	Refer to child member	Refer to child member	Written Down Value	Written Down Value
Useful lives or depreciation rates, property, plant and equipment	Refer to child member	Refer to child member	20/15 years	20/15 years
Whether property, plant and equipment are stated at revalued amount	No	No	No	No

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	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	175
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment			0	2,619
Total disposals and retirements, property, plant and equipment			0	2,619
Total increase (decrease) in property, plant and equipment			0	-2,444
Property, plant and equipment at end of period	221	237	514	514

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

..(2)

Unless otherwise specified, all monetary values are in Thousands of 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]	
	31/03/2020		01/04/2021 to 31/03/2022	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]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		16	177	
Total Depreciation property plant and equipment		16	177	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	980	
Total disposals and retirements, property, plant and equipment		0	980	
Total increase (decrease) in property, plant and equipment		16	-803	
Property, plant and equipment at end of period	2,958	293	277	1,080

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

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		
Total Depreciation property plant and equipment	0	0		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	21	21	21	21

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

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [Member]				
	Owned and leased assets [Member]				
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]		
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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			
Depreciation, property, plant and equipment [Abstract]					
Depreciation recognised in profit or loss				0	0
Total Depreciation property plant and equipment				0	0
Disposals and retirements, property, plant and equipment [Abstract]					
Disposals, property, plant and equipment		0		0	0
Total disposals and retirements, property, plant and equipment		0		0	0
Total increase (decrease) in property, plant and equipment		0		0	0
Property, plant and equipment at end of period		21	21	0	0

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

..(5)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]	Assets held under lease [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	0	
Total Depreciation property plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	0	21	21	21

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

..(6)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [Member]			
Sub classes of property, plant and equipment [Axis]	Assets held under lease [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				0
Total Depreciation property plant and equipment				0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	21	21	21	0

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

..(7)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Land [Member]		Buildings [Member]	
	Assets held under lease [Member]		Owned and leased assets [Member]	
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0		-12	-14
Total Depreciation property plant and equipment	0		-12	-14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		-12	-14
Property, plant and equipment at end of period	0	0	174	186

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

..(8)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned and leased assets [Member]	
Gross carrying amount [Member]				
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	200	276	276	276

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

..(9)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Gross carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12	14		
Total Depreciation property plant and equipment	12	14		
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	12	14		0
Property, plant and equipment at end of period	102	90	76	276



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

..(10)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Buildings [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			12	14
Total Depreciation property plant and equipment			12	14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	0		12	14
Property, plant and equipment at end of period	276	276	102	90

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

..(11)

Unless otherwise specified, all monetary values are in Thousands of 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 and leased assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-12	-14	
Total Depreciation property plant and equipment		-12	-14	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-12	-14	
Property, plant and equipment at end of period	76	174	186	200

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

..(12)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]			Accumulated depreciation and impairment [Member]
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				12
Total Depreciation property plant and equipment				12
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		12
Property, plant and equipment at end of period	276	276	276	102

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

..(13)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	14		-12	-14
Total Depreciation property plant and equipment	14		-12	-14
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Total increase (decrease) in property, plant and equipment	14		-12	-14
Property, plant and equipment at end of period	90	76	174	186

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

..(14)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Owned assets [Member]		
		Carrying amount [Member]	Gross carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	200	276	276	276

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

..(15)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory building [Member]			Plant and equipment [Member]
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			Owned and leased assets [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	12	14		-4
Total Depreciation property plant and equipment	12	14		-4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	12	14		-4
Property, plant and equipment at end of period	102	90	76	26

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

..(16)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned and leased assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	175		0	175
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-163			
Total Depreciation property plant and equipment	-163			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,639		0	2,619
Total disposals and retirements, property, plant and equipment	1,639		0	2,619
Total increase (decrease) in property, plant and equipment	-1,627		0	-2,444
Property, plant and equipment at end of period	30	1,657	217	217

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

..(17)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	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]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4	163	
Total Depreciation property plant and equipment		4	163	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	980	
Total disposals and retirements, property, plant and equipment		0	980	
Total increase (decrease) in property, plant and equipment		4	-817	
Property, plant and equipment at end of period	2,661	191	187	1,004

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

..(18)

Unless otherwise specified, all monetary values are in Thousands of 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]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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	175		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				4
Total Depreciation property plant and equipment				4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	2,619		0
Total disposals and retirements, property, plant and equipment	0	2,619		0
Total increase (decrease) in property, plant and equipment	0	-2,444		4
Property, plant and equipment at end of period	217	217	2,661	191



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

..(19)

Unless otherwise specified, all monetary values are in Thousands of 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 and leased 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	31/03/2020	01/04/2021 to 31/03/2022	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	175
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	163		-4	-163
Total Depreciation property plant and equipment	163		-4	-163
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	980		0	1,639
Total disposals and retirements, property, plant and equipment	980		0	1,639
Total increase (decrease) in property, plant and equipment	-817		-4	-1,627
Property, plant and equipment at end of period	187	1,004	26	30

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

..(20)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Gross carrying amount [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	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	175	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	2,619	
Total disposals and retirements, property, plant and equipment		0	2,619	
Total increase (decrease) in property, plant and equipment		0	-2,444	
Property, plant and equipment at end of period	1,657	217	217	2,661

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

..(21)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
	Owned and leased assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
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
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	4	163		-4
Total Depreciation property plant and equipment	4	163		-4
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	980		0
Total disposals and retirements, property, plant and equipment	0	980		0
Total increase (decrease) in property, plant and equipment	4	-817		-4
Property, plant and equipment at end of period	191	187	1,004	26

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

..(22)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	175		0	175
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-163			
Total Depreciation property plant and equipment	-163			
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	1,639		0	2,619
Total disposals and retirements, property, plant and equipment	1,639		0	2,619
Total increase (decrease) in property, plant and equipment	-1,627		0	-2,444
Property, plant and equipment at end of period	30	1,657	217	217

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

..(23)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of property, plant and equipment [Axis]	Factory equipments [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Accumulated depreciation and impairment [Member]		
	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		4	163	
Total Depreciation property plant and equipment		4	163	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	980	
Total disposals and retirements, property, plant and equipment		0	980	
Total increase (decrease) in property, plant and equipment		4	-817	
Property, plant and equipment at end of period	2,661	191	187	1,004

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022
Disclosure of property, plant and equipment [TextBlock]	Textual information (59) [See below]
Disclosure of detailed information about property, plant and equipment [TextBlock]	

## Textual information (59)

## Disclosure of property, plant and equipment [Text Block]

## 4 Tangible and intangible assets

	Gross Block			Accumulated depreciation / amortisation			Net b		
	As at April 01, 2021	Additions during the year	Deletion during the year	As at March 31, 2022	As at April 01, 2021	Additions during the year	Deletion during the year	As at March 31, 2022	As at 31, 2021
Property, A plant and equipment									
Leasehold Land	21	-	-	21	-	-	-	-	21
Factory Building	276	-	-	276	89	12	-	102	186
Plant & Machinery	217	-	-	217	186	4	-	190	31
Furniture & Fixtures	0	-	-	0	-	-	-	-	0
Total A	513	-	-	513	276	16	-	292	237

	Gross Block			Accumulated depreciation / amortisation			Net b		
	As at April 01, 2020	Additions during the year	Deletion during the year	As at March 31, 2021	As at April 01, 2020	Additions during the year	Deletion during the year	As at March 31, 2021	As at 31, 2020
Property, plant and equipment									

Factory Land-Leasehold	21	-	-	21	-	-	-	-	2
Factory Building	276	-	-	276	76	14	-	89	2
Plant & Machinery	2,661	175	(2,618)	217	1,004	163	(980)	186	1
Furniture & Fixtures	0	-	-	0	-	-	-	-	(
Total A	2,957	175	(2,618)	513	1,080	177	(980)	276	

**[612100] Notes - Impairment of assets**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	-	-
Useful lives or depreciation rates, investment property, cost model	-	-

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2022	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]		
Other intangible assets at end of period	0	0

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

**[401000] Notes - Biological assets other than bearer plants**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	-	-
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	-	-

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial liabilities [Axis]	Financial liabilities at amortised cost, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	489	1,137	489	1,137
Financial liabilities, at fair value	489	1,137	489	1,137

**Disclosure of financial assets [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]		Trade receivables [Member]	
	Financial assets, category [Member]		Financial assets, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,783	5,977	4,783	5,977
Financial assets, at fair value	1,193	5,977	1,193	5,977
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Refer to child member	Refer to child member

**Disclosure of financial assets [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of financial assets [Axis]	Trade receivables [Member]			
	Financial assets at fair value through profit or loss, category [Member]		Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [Member]	
Categories of financial assets [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	4,783	5,977	(A) 4,783	5,977
Financial assets, at fair value	1,193	5,977	(B) 1,193	5,977
Description of other financial assets at amortised cost class	Refer to child member	Refer to child member	Cash and Cash equivalents	Trade receivable & Cash and Cash equivalents

**Footnotes**

(A) Trade receivables Rs. 4783 Thousand; Cash and cash equivalent Rs 1193 Thousand.

(B) Trade receivables Rs. 4783 Thousand; Cash and cash equivalent Rs 1193 Thousand.

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022
Disclosure of financial instruments [TextBlock]	Textual information (60) [See below]
Disclosure of financial assets [TextBlock]	
Disclosure of financial assets [Abstract]	
Disclosure of financial liabilities [TextBlock]	
Disclosure of financial liabilities [Abstract]	
Disclosure of credit risk [TextBlock]	Textual information (61) [See below]
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 how entity manages liquidity risk [TextBlock]	Textual information (62) [See below]
Disclosure of financial instruments by type of interest rate [TextBlock]	
Disclosure of financial instruments by type of interest rate [Abstract]	



## Textual information (60)

### Disclosure of financial instruments [Text Block]

#### 30 Financial risk management objectives and policies

The Group has exposure to the following risks arising from financial instruments:

- Credit risk;

- Liquidity risk

The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board of directors has established Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The committee reports to the board of directors on its activities.

The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

#### 31 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company and borrowings. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its funds in a manner that it achieve maximum returns (net of taxes) with minimum risk to the capital and consider the liquidity concerns for its working capital requirements.

## Textual information (61)

### Disclosure of credit risk [Text Block]

#### i) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers. The carrying amount of following financial assets represents the maximum credit exposure.

#### Trade & Other receivable

Credit risk arises from the possibility that counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses the financial reliability of customers, taking into account the financial condition, current economic trends, including the default risk of the industry and country in which customers operate and analysis of historical bad debts and ageing of accounts receivable. Individual risk limits are set accordingly.

Credit risk on its receivables is recognised on the statement of financial position at the carrying amount of those receivable assets, net of any provisions for doubtful debts. Receivable balances are monitored on a monthly basis with the result that the Company's exposure to bad debts is not considered to be material. The Company reviews the recoverable amount of each individual trade debt at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts.

#### Impairment

Management believes that the unimpaired amounts that are past due by more than 1 year are collectible in full, based on historical payment behaviour and extensive analysis of customer credit risk, including underlying customers' credit ratings wherever available.

Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognised in profit or loss.

#### Cash & Cash Equivalents

Credit risk on cash and cash equivalents and other deposits with banks is limited as the Company generally invests in deposits with banks with high credit ratings assigned by external credit rating agencies; accordingly the Company considers that the related credit risk is low. Impairment on these items is measured on the 12-month expected credit loss basis.

## Textual information (62)

### Disclosure of how entity manages liquidity risk [Text Block]

#### ii) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Ultimate responsibility for liquidity risk rest with the management, which has established an appropriate liquidity risk framework for the management of the Company's short term, medium-term and long term funding and liquidity management requirements.. Management monitors the Company's net liquidity position through rolling forecast on the basis of expected cash flows without incurring unacceptable losses or risking damage to the Company's reputation.

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

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	-0.62	-729.74
Net cash flows from (used in) operating activities	-0.62	-729.74
Net cash flows from (used in) investing activities, continuing operations	0	1,300
Net cash flows from (used in) investing activities	0	1,300

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Refer to child member
Number of shares authorised	[shares] 1,30,000	[shares] 1,30,000		[shares] 5,000
Value of shares authorised	13,000	13,000		500
Number of shares issued	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares issued	10,455	10,455		455
Number of shares subscribed and fully paid	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares subscribed and fully paid	10,455	10,455		455
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] 1,04,550	[shares] 1,04,550		[shares] 4,550
Total value of shares subscribed	10,455	10,455		455
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 1,04,550	[shares] 1,04,550		[shares] 4,550
Value of shares called	10,455	10,455		455
Value of shares paid-up	10,455	10,455		455
Par value per share				[INR/shares] 100
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
Total aggregate number of shares issued 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] 1,04,550	[shares] 1,04,550	[shares] 1,04,550	[shares] 4,550
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
Total aggregate amount of increase 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	10,455	10,455	10,455	455
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] 1,02,550	[shares] 1,02,550		[shares] 2,550
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 1,02,550	[shares] 1,02,550		[shares] 2,550
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				

Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0		0
Type of share				Refer to child member

## Disclosure of classes of equity share capital [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	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	Refer to child member		Refer to child member	Refer to child member
Number of shares authorised	[shares] 5,000		(A) [shares] 1,25,000	(B) [shares] 1,25,000
Value of shares authorised	500		12,500	12,500
Number of shares issued	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares issued	455		10,000	10,000
Number of shares subscribed and fully paid	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares subscribed and fully paid	455		10,000	10,000
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] 4,550		[shares] 1,00,000	[shares] 1,00,000
Total value of shares subscribed	455		10,000	10,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 4,550		[shares] 1,00,000	[shares] 1,00,000
Value of shares called	455		10,000	10,000
Value of shares paid-up	455		10,000	10,000
Par value per share	[INR/shares] 100		[INR/shares] 100	[INR/shares] 100
Amount per share called in case shares not fully called	[INR/shares] 0		[INR/shares] 0	[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0		[shares] 0	[shares] 0
Total aggregate number of shares issued 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] 4,550	[shares] 4,550	[shares] 1,00,000	[shares] 1,00,000
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
Total aggregate amount of increase 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	455	455	10,000	10,000
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] 2,550		[shares] 1,00,000	[shares] 1,00,000
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 2,550		[shares] 1,00,000	[shares] 1,00,000
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]				
Total application money received for allotment of securities and due for refund and interest accrued thereon	0		0	0

Type of share	Refer to child member		Refer to child member	Refer to child member
---------------	-----------------------	--	-----------------------	-----------------------

(A) Non-Cumulative Optionally Convertible Preference Shares

(B) Non-Cumulative Optionally Convertible Preference Shares

**Disclosure of classes of equity share capital [Table]**

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]
	31/03/2020
Disclosure of classes of equity share capital [Abstract]	
Disclosure of classes of equity share capital [Line items]	
Reconciliation of number of shares outstanding [Abstract]	
Number of shares outstanding at end of period	[shares] 1,00,000
Reconciliation of value of shares outstanding [Abstract]	
Equity share capital at end of period	10,000

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

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]	Name of shareholder [Member]	Shareholder 1 [Member]	Shareholder 1 [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Refer to child member	Refer to child member	Equity Share	Equity Share
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	Refer to child member	Refer to child member	Equity Share	Equity Share
Name of shareholder	Refer to child member	Refer to child member	Ramesh L Rathod	Ramesh L Rathod
Permanent account number of shareholder			AABPR0539C	AABPR0539C
Country of incorporation or residence of shareholder			INDIA	INDIA
Number of shares held in company	[shares] 4,550	[shares] 4,550	[shares] 1,200	[shares] 1,200
Percentage of shareholding in company	100.00%	100.00%	26.38%	26.38%

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

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Shareholder 2 [Member]		Shareholder 3 [Member]	
	Name of shareholder [Axis]	Name of shareholder [Axis]	Name of shareholder [Member]	Name of shareholder [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Share	Equity Share	Equity Share	Equity Share
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 Share	Equity Share	Equity Share	Equity Share
Name of shareholder	Vipul P Shah	Vipul P Shah	Pravinchandra B Shah	Pravinchandra B Shah
Permanent account number of shareholder	AAEPS9834L	AAEPS9834L	AAEPS9842C	AAEPS9842C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 400	[shares] 400	[shares] 400	[shares] 400
Percentage of shareholding in company	8.79%	8.79%	8.79%	8.79%

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

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]		Equity shares 2 [Member]	
	Shareholder 4 [Member]		Name of shareholder [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Equity Share	Equity Share	Refer to child member	Refer to child member
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 Share	Equity Share	Refer to child member	Refer to child member
Name of shareholder	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED	Refer to child member	Refer to child member
CIN of shareholder	L24110MH1972PLC015857	L24110MH1972PLC015857		
Permanent account number of shareholder	AAACV1710B	AAACV1710B		
Country of incorporation or residence of shareholder	INDIA	INDIA		
Number of shares held in company	[shares] 2,550	[shares] 2,550	[shares] 1,00,000	[shares] 1,00,000
Percentage of shareholding in company	56.04%	56.04%	0.00%	0.00%

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

..(4)

Unless otherwise specified, all monetary values are in Thousands of INR

Classes of equity share capital [Axis]	Equity shares 2 [Member]	
	Shareholder 1 [Member]	
Name of shareholder [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Type of share	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Disclosure of shareholding more than five per cent in company [Abstract]		
Disclosure of shareholding more than five per cent in company [LineItems]		
Type of share	Non-Cumulative Optionally Convertible Preference Shares	Non-Cumulative Optionally Convertible Preference Shares
Name of shareholder	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED
CIN of shareholder	L24110MH1972PLC015857	L24110MH1972PLC015857
Permanent account number of shareholder	AAACV1710B	AAACV1710B
Country of incorporation or residence of shareholder	INDIA	INDIA
Number of shares held in company	[shares] 1,00,000	[shares] 1,00,000
Percentage of shareholding in company	0.00%	0.00%

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (63) [See below]	
Whether there are any shareholders holding more than five per cent shares in company	Yes	Yes
Whether money raised from public offering during year	No	No



## Textual information (63)

### **Disclosure of notes on equity share capital explanatory [Text Block]**

10 c) i) Terms / rights attached to equity shares

Fully paid equity shares, which have a par value of Rs. 100/-, carry one vote per share and carry a right to dividends.

Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies.

During the year ended March 31, 2021, the amount of per share dividend recognised as Rs Nil (March 31, 2020 Rs. nil)

In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a residual interest in proportion to the number of shares held by them at that time in the assets of the Company after deducting all of liabilities of the Company.

ii) Terms / rights attached to Non-Cumulative Optionally Convertible Preference Shares

Fully paid equity shares, which have a par value of Rs. 10/-, carry one vote per share and carry a right to dividends.

Dividends if recommend by the Board of Directors need approvals from the Shareholders at the Annual General Meeting. The Board of Directors may also declare interim dividends if in their judgement the position of the Company justifies.

During the year ended March 31, 2021, the amount of per share dividend recognised as Rs Nil (March 31, 2020 Rs. nil)

In the event of winding up / liquidation of the Company, the holder of equity shares will be entitled to receive a residual interest in proportion to the number of shares held by them at that time in the assets of the Company after deducting all of liabilities of the Company.

e) Aggregate number of shares issued during last five years pursuant to Stock Option Plans of the Company : Nil

f) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date : Nil

**[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 Thousands of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Temporary differences [Member]			Depreciation amortisation impairment [Member]
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020	
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	-1,128	-1,128		190
Net deferred tax liability (assets)	-1,128	-1,128	-1,128	190
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	-1,128	-1,128		190
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0	0		0
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	0	0		0
Increase (decrease) through business combinations, deferred tax liability (assets)	0	0		0
Total increase (decrease) in deferred tax liability (assets)	0	0		0
Deferred tax liability (assets) at end of period	-1,128	-1,128	-1,128	190
Description of other temporary differences	Refer to child member	Refer to child member		

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

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Depreciation amortisation impairment [Member]		Other temporary differences [Member]	
	01/04/2020 to 31/03/2021	31/03/2020	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities	190		-1,318	-1,318
Net deferred tax liability (assets)	190	190	-1,318	-1,318
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities	190		-1,318	-1,318
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss	0		0	0
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	0		0	0
Increase (decrease) through business combinations, deferred tax liability (assets)	0		0	0
Total increase (decrease) in deferred tax liability (assets)	0		0	0
Deferred tax liability (assets) at end of period	190	190	-1,318	-1,318
Description of other temporary differences			Refer to child member	Refer to child member

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

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Temporary difference, unused tax losses and unused tax credits [Axis]	Other temporary differences [Member]	Other temporary differences 1 [Member]		
		01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	31/03/2020
Disclosure of temporary difference, unused tax losses and unused tax credits [Abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [Line items]				
Deferred tax assets and liabilities [Abstract]				
Deferred tax liabilities		-1,318	-1,318	
Net deferred tax liability (assets)	-1,318	-1,318	-1,318	-1,318
Net deferred tax assets and liabilities [Abstract]				
Net deferred tax liabilities		-1,318	-1,318	
Deferred tax expense (income) [Abstract]				
Deferred tax expense (income)				
Deferred tax expense (income) recognised in profit or loss		0	0	
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		0	0	
Increase (decrease) through business combinations, deferred tax liability (assets)		0	0	
Total increase (decrease) in deferred tax liability (assets)		0	0	
Deferred tax liability (assets) at end of period	-1,318	-1,318	-1,318	-1,318
Description of other temporary differences		Business loss	Business loss	

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of income tax [TextBlock]	Textual information (64) [See below]	
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 2
Total current tax expense (income) and adjustments for current tax of prior periods		0 2
Total tax expense (income)		0 2
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		0 (A) 2
Total tax expense (income)		0 2

(A) Current tax

## Textual information (64)

## Disclosure of income tax [Text Block]

	31st March,2022	31st March,2021
	Rupees in thousand	Rupees in thousand
12 Deferred Tax Liability		
Major components of deferred tax are:		
Related to Fixed Assets	190	190
Business Loss	(1,318)	(1,318)
Net Deferred Tax Liability	(1,128)	(1,128)

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

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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****Other non-current assets, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other non-current assets, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Other non-current assets notes [Abstract]		
Other non-current assets [Abstract]		
Other non-current assets, others	58	58
Other non-current assets, others [Abstract]		
Other non-current assets, others [Line items]		
Description of other non-current assets, others	Deposits with Government Authorities and Others	Deposits with Government Authorities and Others
Other non-current assets, others	58	58

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Company inventories [Member]		Raw materials [Member]	
	31/03/2022	31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Inventories notes [Abstract]				
Classification of inventories [Abstract]				
Classification of inventories [Line items]				
Inventories	2,610	2,610	0	0
Mode of valuation			NA	NA

**Classification of inventories [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification of inventories [Axis]	Finished goods [Member]	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	2,610	2,610
Mode of valuation	At cost or net realisable value whichever is lower	At cost or net realisable value whichever is lower

**Subclassification of trade receivables [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Classification based on current non-current [Axis]	Current [Member]			
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
Classification of assets based on security [Axis]	31/03/2022	31/03/2021	31/03/2022	31/03/2021
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	4,783	4,783	4,783	4,783
Allowance for bad and doubtful debts	0	0	0	0
Total trade receivables	4,783	4,783	4,783	4,783
Details of trade receivables due by directors, other officers or others [Abstract]				
Trade receivables due by directors			0	0
Trade receivables due by other officers			0	0
Total trade receivables due by directors, other officers or others			0	0
Details of trade receivables due by firms or companies in which any director is partner or director [Abstract]				
Trade receivables due by firms in which any director is partner			4,783	4,783
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			4,783	4,783

**Other current assets others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	1		2	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	616	593	6	6
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	GST	GST	MVAT Refund	MVAT Refund
Other current assets, others	616	593	6	6

**Other current assets others [Table]**

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current assets others [Axis]	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]				
Other current assets notes [Abstract]				
Other current assets [Abstract]				
Other current assets, others	64	67	0	1
Other current assets others [Abstract]				
Other current assets others [Line items]				
Description of other current assets others	Others	Others	Advance Suppliers to	Advance to Suppliers
Other current assets, others	64	67	0	1

**Other current liabilities, others [Table]**

..(1)

Unless otherwise specified, all monetary values are in Thousands of INR

Other current liabilities, others [Axis]	1	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	6	129
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Creditors for Fixed Assets /Provision for Expenses	Creditors for Fixed Assets /Provision for Expenses
Other current liabilities, others	6	129



Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>31/03/2021</b>
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Disclosure of notes on trade receivables explanatory [TextBlock]	Textual information (65) [See below]	
Disclosure of notes on other non-current assets explanatory [TextBlock]	Textual information (66) [See below]	
Advances, non-current	0	0
Total other non-current assets	58	58
Disclosure of inventories Explanatory [TextBlock]	Textual information (67) [See below]	
Description of accounting policy for measuring inventories [TextBlock]	Textual information (68) [See below]	
Disclosure of notes on cash and bank balances explanatory [TextBlock]	Textual information (69) [See below]	
Fixed deposits with banks	0	0
Other deposits with banks	(A) 1,181	(B) 1,182
Total balance with banks	1,181	1,182
Cash on hand	12	12
Total cash and cash equivalents	1,193	1,194
Total cash and bank balances	1,193	1,194
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
Disclosure of notes on other current assets explanatory [TextBlock]	Textual information (70) [See below]	
Total other current assets	686	667
Disclosure of notes on other non-current liabilities explanatory [TextBlock]	Textual information (71) [See below]	
Interest accrued on borrowings	0	0
Interest accrued on public deposits	0	0
Interest accrued others	0	0
Unpaid dividends	0	0
Unpaid matured deposits and interest accrued thereon	0	0
Unpaid matured debentures and interest accrued thereon	0	0
Debentures claimed but not paid	0	0
Public deposit payable, current	0	0
Disclosure of other current liabilities notes explanatory [TextBlock]	Textual information (72) [See below]	
Advance received from customers	2,552	1,589
Total other advance	2,552	1,589
Taxes payable other tax	0	17
Current liabilities portion of share application money pending allotment	0	0
Total other payables, current	0	17
Total other current liabilities	2,558	1,735

**Footnotes**

(A) In Current Account

(B) In Current Account

## Textual information (65)

## Disclosure of notes on trade receivables explanatory [Text Block]

	(Rs. In `000s)	
	31st March,2022	31st March,2021
7 Trade receivables (Unsecured)		
Considered Good		
Overdue Trade Receivables	4,783	4,783
Trade Receivables	-	-
	Total	4,783
		4,783

The carrying amounts of trade receivables as at the reporting date approximate fair value. Trade receivables are non-interest bearing.

Notes:

Of the above, trade receivables from related parties are as below

Expected credit loss	4,782.54	4,782.55
Net trade receivables from related parties	-	-
	4,782.54	4,782.55

As at

March 31, 2022

Outstanding for following periods from due date of payment

Particulars	Not Due	Less than 6 months	6 months-1 years	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - Considered good						4,782.54	4,782.54
(ii) Undisputed dues - which has significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed dues - credit impaired	-	-	-	-	-	-	-
(iv) Disputed dues - Considered good	-	-	-	-	-	-	-
(v) Disputed dues - which has significant increase in credit risk	-	-	-	-	-	-	-
(vi) Disputed dues - credit impaired	-	-	-	-	-	-	-
	-	-	-	-	-	4,782.54	4,782.54

As at March 31, 2021

Outstanding for following periods from due date of payment

Particulars	Not Due	Less than 6 months	6 months-1 years	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed dues - Considered good						4,782.54	4,783
(ii) Undisputed dues - which has significant increase in credit risk	-	-	-	-	-	-	-
(iii) Undisputed dues - credit impaired	-	-	-	-	-	-	-
(iv) Disputed dues - Considered good	-	-	-	-	-	-	-
(v) Disputed dues - which has							

significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed dues - credit impaired	-	-	-	-	-	-
	-	-	-	-	4,783	4,783

## Textual information (66)

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

(Rs. In `000s)

31st March,2022

31st March,2021

#### 5 Other Non Current Assets

(Unsecured and considered good)

Deposits with Government Authorities and Others	58	58
	58	58

## Textual information (67)

### Disclosure of inventories Explanatory [Text Block]

	(Rs. In `000s)	
	31st March,2022	31st March,2021
6 Inventories		
(At cost or net realisable value whichever is lower)		
(a) Raw materials	-	-
(b) Finished goods	2,610	2,610
Total	2,610	2,610

## Textual information (68)

### Description of accounting policy for measuring inventories [Text Block]

#### 3.6. Inventories

Inventories comprising of raw material & finished goods are carried at lower of cost and net realizable value. Cost is determined by using the First in First Out formula. Costs comprise all cost of purchase, cost of conversion and cost incurred in bringing the inventory to their present location and condition other than those subsequently recoverable by the Company from tax authorities.

Packing material, Stores & spares consumables are charged to revenue account.

## Textual information (69)

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

(Rs. In `000s)

31st March,2022

31st March,2021

## 8 Cash and Cash equivalents:

## Balances with Scheduled Bank:

In Current Account	1,181	1,182
Cash in Hand	12	12
<b>Total</b>	<b>1,193</b>	<b>1,194</b>

## Textual information (70)

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

	(Rs. In `000s)	
	31st March,2022	31st March,2021
9 Short-term loans and advances:		
(Unsecured and considered good)		
Loans and advances to Employees	-	-
GST	616	593
MVAT Refund	6	6
Others	64	67
Advances recoverable in cash or kind or for value to be received	-	-
Advance to Suppliers	-	1
Total	686	667

## Textual information (71)

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

	31st March,2022	31st March,2021
	Rupees in thousand	Rupees in thousand
12 Deferred Tax Liability		
Major components of deferred tax are:		
Related to Fixed Assets	190	190
Business Loss	(1,318)	(1,318)
Net Deferred Tax Liability	(1,128)	(1,128)

## Textual information (72)

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

		(Rs. In `000s)
	31st March,2022	31st March,2021
14 Other current liabilities:		
Creditors for Fixed Assets /Provision for Expenses	6	128
Advance from Customers-holding company	2,552	1,589
Duties & taxes	-	17
Total	2,558	1,734



**[401200] Notes - Additional disclosures on balance sheet**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]	Textual information (73) [See below]	
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
Total contingent liabilities and commitments	0	0
Details regarding dividends [Abstract]		
Amount of dividends proposed to be distributed to equity shareholders	0	0
Amount of per share dividend proposed to be distributed to equity shareholders	[INR/shares] 0	[INR/shares] 0
Details of deposits [Abstract]		
Deposits accepted or renewed during period	0	0
Deposits matured and claimed but not paid during period	0	0
Deposits matured and claimed but not paid	0	0
Deposits matured but not claimed	0	0
Interest on deposits accrued and due but not paid	0	0
Details of share application money received and paid [Abstract]		
Share application money received during year	0	0
Share application money paid during year	0	0
Amount of share application money received back during year	0	0
Amount of share application money repaid returned back during year	0	0
Number of person share application money paid during year	[pure] 0	[pure] 0
Number of person share application money received during year	[pure] 0	[pure] 0
Number of person share application money paid as at end of year	[pure] 0	[pure] 0
Number of person share application money received as at end of year	[pure] 0	[pure] 0
Share application money received and due for refund	0	0
Details regarding cost records and cost audit[Abstract]		
Details regarding cost records [Abstract]		
Whether maintenance of cost records by company has been mandated under Companies (Cost Records and Audit) Rules, 2014	No	No
Net worth of company	7,632	7,805
Details of unclaimed liabilities [Abstract]		
Unclaimed share application refund money	0	0
Unclaimed matured debentures	0	0
Unclaimed matured deposits	0	0
Interest unclaimed amount	0	0
Financial parameters balance sheet items [Abstract]		
Investment in subsidiary companies	0	0
Investment in government companies	0	0
Amount due for transfer to investor education and protection fund (IEPF)	0	0
Gross value of transactions with related parties	0	0
Number of warrants converted into equity shares during period	[pure] 0	[pure] 0
Number of warrants converted into preference shares during period	[pure] 0	[pure] 0
Number of warrants converted into debentures during period	[pure] 0	[pure] 0
Number of warrants issued during period (in foreign currency)	[pure] 0	[pure] 0
Number of warrants issued during period (INR)	[pure] 0	[pure] 0

## Textual information (73)

## Disclosure of additional balance sheet notes explanatory [Text Block]

	(Rs. In `000s)	
	31st March,2022	31st March,2021
13 Trade payables		
Total Outstanding Dues -Micro and small enterprises	-	-
Total Outstanding Dues -Other than micro & small enterprises	489	1,137
Acceptances	-	-
	Total 489	1,137

\*\* The Company does not possess information as to which of its suppliers are Micro, Small and Medium Enterprises, as defined in the Micro, Small and Medium Enterprises Development Act,2006 to whom the Company owes any amount .However, the Company has not received any claims for interest from any of the suppliers.

As at  
March 31, 2022

## Particulars

	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	40.5	130.2	110.962	59.7	148.121	489.48
(iii) Disputed dues MSME	-	-	-	-	-	-

(iv) Disputed dues - Others	-	-	-	-	-	-
	40.50	130.20	110.96	59.70	148.12	489.48

Total

As at  
March 31, 2021

Particulars

	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-
(ii) Others	75.00	828.22	78.81	154.12	1.00	1,137.14
(iii) Disputed dues MSME	-	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-	-
	75.00	828.22	78.81	154.12	1.00	1,137.14

Total

27 Analytical Ratio

Ratio	March 31, 2022	March 31, 2021	% Variation	Reason for variation
Current Ratio	3.04	3.22	-6%	Refer note 1
Debt-Equity Ratio	-	-	NA	Refer note 2
Debt Service Coverage Ratio	-	-	NA	Refer note 2
Return on Equity Ratio	-2.24%	-0.37%	505%	Refer note 3
Inventory turnover ratio	-	4.06	NA	Refer note 4
Trade Receivables turnover ratio	-	3.47	NA	Refer note 4
Trade payables turnover ratio	-	7.23	NA	Refer note 4
Net capital turnover ratio	-	2.6	-100%	Refer note 4
Net profit ratio	NA	-0.17%	NA	Refer note 1
Return on Capital employed	-1.98%	-0.30%	560%	Refer note 1
Return on investment	-1.81%	-0.24%	654%	Refer note 1

## Reason for variation

1. Not applicable as the variation is < 25%
2. Ratio not applicable in absense of either numerator or denominator
3. Due to more loss for year ended 31st March 2022 there is change in return on equity /capital employed /investment
4. Ratio not applicable in absense of either numerator or denominator for any year there is no comparison of ratio.

Numerators and Denominators considered for the aforesaid ratios:

Ratio	Numerator	Denominator
Current Ratio	Current Assets	Current Liabilities
Debt-Equity Ratio	Total Debt	Shareholder's Equity
Debt Service Coverage Ratio	Earnings available for debt service *	Debt Service **

Return on Equity Ratio	Net Profits after taxes	Average Shareholder's Equity
Inventory turnover ratio	Cost of goods sold	Average Inventory
Trade Receivables turnover ratio	Net Sales	Avg. Accounts Receivable
Trade payables turnover ratio	Net Purchases	Average Trade Payables
Net capital turnover ratio	Net Sales	Working Capital
Net profit ratio	Net Profit	Net Sales
Return on Capital employed	Earning before interest and taxes	Capital Employed ***\$
Return on investment	Earning before interest and taxes	Avg. Total Assets

\* Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc

\*\* Debt service = Interest & Lease Payments + Principal Repayments

\*\*\* Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability

\$ Borrowings does not includes Lease liabilities

32. In the opinion of the Board of Directors to the best of Knowledge and belief all the current assets, loans and advances have been stated at realisable value at least of an amount equal to the amount at which they are stated in Balance Sheet which are subject to reconciliation and confirmation, necessary adjustment if required will be after reconciliation.

33 Due to the outbreak of Pandemic "Novel Coronavirus" (COVID - 19), the Company continues to take various precautionary measures to protect employees from COVID - 2019 and has encouraged work from home for its employees at its offices and maximizing digital modes of communication. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of Property, Plant and Equipment, Investments, Inventories, Receivables and other Current Assets. The Company has performed sensitivity analysis on these current estimates and expects that the carrying amount of these assets will be recovered. However, the actual impact of COVID-19 on these financial statements may differ from the estimates and the company will continue to closely monitor any material changes to future economic conditions.

34 Additional regulatory information required by Schedule III to the Companies Act, 2013

(i) The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account.

(iii) The Company has not come across any transaction occurred with struck-off companies under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

(iv) The Company has not been declared wilful defaulter by any bank or financial institution or other lender or government or any government

authority.

(v) The Company does not have any charges or satisfaction of charges which is yet to be registered with the Registrar of the Companies beyond the statutory period.

(vi) Utilization of borrowed funds and share premium :

(I) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(II) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

(a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

(vii) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

(viii) The company has not granted any loans or advances in the nature of loans either repayable on demand.

35. Previous year figures are regrouped / re classified wherever necessary to correspond with current year classification / disclosure.

### [611800] Notes - Revenue

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of revenue [TextBlock]	-	-
Description of accounting policy for recognition of revenue [TextBlock]	Textual information (74) [See below]	

## Textual information (74)

### Description of accounting policy for recognition of revenue [Text Block]

#### 3.7. Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are inclusive of excise duty and net of returns, trade allowances, rebates, value added taxes, goods and service tax. Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer. Export Sales are accounted on the date of Bill of Lading. Export benefits thereon are accounted on the basis of eligibility in the year of Export.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable. Dividend income from investments is recognised when the right to receive payment has been established.

### [612400] Notes - Service concession arrangements

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

### [612000] Notes - Construction contracts

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

### [612600] Notes - Employee benefits

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of employee benefits [TextBlock]	-	-
Disclosure of defined benefit plans [TextBlock]		
Whether there are any defined benefit plans	No	No

### [612800] Notes - Borrowing costs

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

Key managerial personnels and directors [Axis]	1	3	4
	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022	01/04/2021 to 31/03/2022
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	VIPUL PRAVINCHANDRA SHAH	MIHIR VIPUL SHAH	ATUL RAMESH RATHOD
Director identification number of key managerial personnel or director	00181636	05126125	09160426
Permanent account number of key managerial personnel or director	AAEPS9834L	BNMPS5785G	BBZPR1618G
Date of birth of key managerial personnel or director	02/02/1966	05/07/1992	18/10/1979
Designation of key managerial personnel or director	Director	Director	Director
Qualification of key managerial personnel or director	Chemical Engineer	Graduate in B. Pharma and Masters of Business Administration	
Shares held by key managerial personnel or director	[shares] 400	[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	0	0	0
Perquisites key managerial personnel or director	0	0	0
Profits in lieu of salary key managerial personnel or director	0	0	0
Gross salary to key managerial personnel or director	0	0	0
Sitting fees key managerial personnel or director	0	0	0
Stock option key managerial personnel or director	0	0	0
Sweat equity key managerial personnel or director	0	0	0
Commission as percentage of profit key managerial personnel or director	0	0	0
Other commission key managerial personnel or director	0	0	0
Other compensation key managerial personnel or director	0	0	0
Total key managerial personnel or director remuneration	0	0	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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 Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of insurance contracts [TextBlock]		
Whether there are any insurance contracts as per Ind AS 104	No	No

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

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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 functional currency	INR	
Description of presentation currency	INR	

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

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of notes on revenue from operations explanatory [TextBlock]	Textual information (75) [See below]	
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	16,615.53
Revenue from sale of services	0	0
Total revenue from operations other than finance company	0	16,615.53
Total revenue from operations	0	16,615.53
Disclosure of other income [Abstract]		
Disclosure of notes on other income explanatory [TextBlock]	Textual information (76) [See below]	
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Liabilities written off	26.12	106.3
Total other non-operating income	26.12	106.3
Total other income	26.12	106.3
Disclosure of finance cost [Abstract]		
Disclosure of notes on finance cost explanatory [TextBlock]	Textual information (77) [See below]	
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Disclosure of notes on employee benefit expense explanatory [TextBlock]	Textual information (78) [See below]	
Salaries and wages	0	1,585.24
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Salary to directors	0	13
Total remuneration to directors	0	13
Total managerial remuneration	0	13
Staff welfare expense	0	59.01
Total employee benefit expense	0	1,657.25
Depreciation, depletion and amortisation expense [Abstract]		
Disclosure of notes on depreciation, depletion and amortisation expense explanatory [TextBlock]	Textual information (79) [See below]	
Depreciation expense	16.08	177
Total depreciation, depletion and amortisation expense	16.08	177
Breakup of other expenses [Abstract]		
Disclosure of notes on other expenses explanatory [TextBlock]	Textual information (80) [See below]	
Consumption of stores and spare parts	11.79	164.87
Power and fuel	69.7	955.91
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0.87	23.94
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Electricity expenses	(A) 15.1	(B) 33
Printing stationery	2	0
Travelling conveyance	0	12.29

Legal professional charges	77.1	157.28
Directors sitting fees	0	0
Transportation distribution expenses	0	118.05
Secondary packing expenses	0	18.3
Cost repairs maintenance other assets	0	46.42
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	163.08
Payments to auditor [Abstract]		
Total payments to auditor	0	0
CSR expenditure	0	0
Miscellaneous expenses	6.62	45.23
Total other expenses	183.18	1,738.37
Current tax [Abstract]		
Current tax pertaining to current year	0	2
Total current tax	0	2

**Footnotes**

(A) Rent, Rates &amp; Electricity

(B) Rent ,Rates &amp; Electricity

**Textual information (75)****Disclosure of notes on revenue from operations explanatory [Text Block]**

(Rs. In `000s)

31st March,2022

31st March,2021

## 16 Revenue from operations

Local sales - 16,615.53

Processing Income - -

(Dyes and Chemicals)

Total - 16,615.53

## Textual information (76)

**Disclosure of notes on other income explanatory [Text Block]**

(Rs. In `000s)

31st March,2022

31st March,2021

## 17 Other income:

Sundry Balance writeoff	26.12	106.30
Total	26.12	106.30

## Textual information (77)

**Disclosure of notes on finance cost explanatory [Text Block]**

(Rs. In `000s)

31st March,2022

31st March,2021

## 20 Finance costs:

Other Interest	-	0.15
Total	-	0.15

## Textual information (78)

**Disclosure of notes on employee benefit expense explanatory [Text Block]**

	(Rs. In `000s)	
	31st March,2022	31st March,2021
19 Employee benefits expense:		
Salaries, Wages, Bonus and Gratuity	-	1,598.24
Employees' Welfare Expenses	-	59.01
Total	-	1,657.25

## Textual information (79)

**Disclosure of notes on depreciation, depletion and amortisation expense explanatory [Text Block]**

	(Rs. In `000s)	
	31st March,2022	31st March,2021
21 Depreciation and amortization expense		
Depreciation (As per Note 4)	16.07	176.51
Total	16.07	176.51

## Textual information (80)

## Disclosure of notes on other expenses explanatory [Text Block]

	(Rs. In `000s)	
	31st March,2022	31st March,2021
22 Other Expenses		
Power and Fuel	69.70	955.91
Factory Expenses/Stores & Spares Consumed	11.79	164.87
Labour & Transport	-	118.05
Repairs & Maintenance	-	46.44
Packing Material	-	18.30
Professional & Legal Charges	77.10	157.28
Travelling Expenses	-	12.29
Insurance Charges	0.87	23.94
Rent ,Rates & Electricity	15.10	33.00
Loss on sales of assets	-	163.08
Miscellaneous/ Office Expenses	6.62	45.23
Telephone Postage Telegram Expenses	-	-
Printing and Stationery	2.00	-
Bank Charges	-	-
Sales Promotion/ Exhibition Expenses	-	-
Total	183.18	1,738.37

**[613200] Notes - Cash flow statement**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>	<b>31/03/2020</b>
Disclosure of cash flow statement [TextBlock]			
Description of accounting policy for determining components of cash and cash equivalents [TextBlock]	Textual information (81) [See below]		
Cash and cash equivalents cash flow statement	1,193.45	1,194.07	623.81
Other differences to cash and cash equivalents in statement of cash flows	0.45	0.07	
Cash and cash equivalents	1,193	1,194	
Income taxes paid (refund), classified as operating activities	0	16.28	
Total income taxes paid (refund)	0	16.28	

**Textual information (81)****Description of accounting policy for determining components of cash and cash equivalents [Text Block]**

## 3.11. Cash and cash equivalent

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

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

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Additional information on profit and loss account explanatory [TextBlock]	Textual information (82) [See below]	
Changes in inventories of stock-in-trade	0	-116.92
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	-116.92
Domestic sale manufactured goods	0	16,615.53
Total domestic turnover goods, gross	0	16,615.53
Total revenue from sale of products	0	16,615.53
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	30,695
Bad debts of related parties	0	0

## Textual information (82)

**Additional information on profit and loss account explanatory [Text Block]**

(Rs. In `000s)

	31st March,2022	31st March,2021
17 a) Cost of materials consumed		
(Chemicals & Others)		
Opening Stock	-	1,389.31
Add: Purchases	-	11,903.81
Less: Closing Stock	-	-
Total	-	13,293.13
b) Purchases of Stock-in-Trade		
Dyes and Chemicals	-	-
Total	-	-
18 Changes in Inventories of Stock-in-Trade		
Inventories at the end of the year		
Dyes and Chemicals	2,610.00	2,610.00
Sub-total (A)	2,610.00	2,610.00



## Inventories at the beginning of the year

Dyes and Chemicals	2,610.00	2,493.21
Sub-Total (B)	2,610.00	2,493.21
(A) -(B)	-	(116.79)

(Rs. In `000s)

31st March,2022

31st March,2021

## 25 Payments to Auditors for the year

## Auditors' Remuneration &amp; Expenses

(a) As Auditors	30.00	30.00
(b) Taxation Matters, Tax Audit ,& Cetification	103.50	77.00
Total	133.50	106.99

**[611200] Notes - Fair value measurement**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of fair value measurement [TextBlock]	Textual information (83) [See below]	
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

## Textual information (83)

### Disclosure of fair value measurement [Text Block]

#### 29. Financial Instruments - Accounting Classifications and Fair Value Measurements

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced of liquidation sale.

The following methods and assumptions were used to estimate the fair values:

Fair value of cash and cash equivalent, bank balances other than cash and cash equivalent, trade receivables, trade payables, other current financial liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

During the reporting period ending 31 March 2022 and 31 March 2021, there was no transfer between level 2 and level 3 fair value measurements.

### [613300] Notes - Operating segments

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of entity's operating segments [TextBlock]	Textual information (84) [See below]	
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

## Textual information (84)

### Disclosure of entity's operating segments [Text Block]

26. Based on the guiding principles given in Ind AS 108 - "Operating segments", the Company is primarily engaged in the business of manufacturing & trading of Herbal, Phytochemical, Dyes stuff, Organic Pigments & Organic Intermediates.. As the Company's business activity falls within a single primary business segment, the disclosure requirements of Ind AS-108 in this regard are not applicable.

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 Thousands of INR

Categories of related parties [Axis]	Parent [Member]		Entities with joint control or significant influence over entity [Member]	
	1		2	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	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	VIPUL ORGANICS LIMITED	VIPUL ORGANICS LIMITED	STANDARDCON PRIVATE LIMITED	STANDARDCON PRIVATE LIMITED
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
CIN of related party	L24110MH1972PLC015857	L24110MH1972PLC015857	U51900MH1998PTC117419	U51900MH1998PTC117419
Description of nature of related party relationship	Holding company	Holding company	Other Related Party	Other Related Party
Related party transactions [Abstract]				
Purchases of goods related party transactions	0	9,833	0	4
Revenue from sale of goods related party transactions	0	20,845		
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	2,552	3,355	0	4
Amounts receivable related party transactions	0	0	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(2)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis] Related party [Axis]	Entities with joint control or significant influence over entity [Member]			
	3		4	
	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	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	Jayshree Chemicals	Jayshree Chemicals	Amar Trading Corporation	Amar Trading Corporation
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAAFJ5035E	AAAFJ5035E	AAAF A2131L	AAAF A2131L
Description of nature of related party relationship	Other Related Party	Other Related Party	Other Related Party	Other Related Party
Related party transactions [Abstract]				
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	0
Amounts receivable related party transactions	400	400	3,241	3,241
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Disclosure of transactions between related parties [Table]

..(3)

Unless otherwise specified, all monetary values are in Thousands of INR

Categories of related parties [Axis]	Entities with joint control or significant influence over entity [Member]		Key management personnel of entity or parent [Member]	
	5		6	
Related party [Axis]	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021	01/04/2021 to 31/03/2022	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	VIP Chem LLP	VIP Chem LLP	RAMESH LAXMANDAS RATHOD	RAMESH LAXMANDAS RATHOD
Country of incorporation or residence of related party	INDIA	INDIA	INDIA	INDIA
Permanent account number of related party	AAOFV5196N	AAOFV5196N	AABPR0539C	AABPR0539C
Description of nature of related party relationship	Other Related Party	Other Related Party	Key Management Personnel	Key Management Personnel
Related party transactions [Abstract]				
Other related party transactions expense			0	(A) 13
Other related party transactions contribution received	0	0	0	0
Outstanding balances for related party transactions [Abstract]				
Amounts payable related party transactions	0	0	0	88
Amounts receivable related party transactions	1,142	1,142	0	0
Outstanding commitments made by entity, related party transactions	0	0	0	0
Outstanding commitments made on behalf of entity, related party transactions	0	0	0	0
Provisions for doubtful debts related to outstanding balances of related party transaction	0	0	0	0
Expense recognised during period for bad and doubtful debts for related party transaction	0	0	0	0

## Footnotes

## (A) Remuneration Paid

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
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 (85) [See below]	
Whether entity applies exemption in Ind AS 24.25	No	No
Whether company is subsidiary company	Yes	Yes
Section under which company is subsidiary	Section 2(87)(ii)	Section 2(87)(ii)

## Textual information (85)

### Disclosure of transactions between related parties [Text Block]

#### 28 Related Party Disclosures

Related parties with whom transactions have taken place during the year:

#### I List of Related Parties

##### a) Entities Having Control

Vipul Organics Limited

##### b) Key Management Personal (KMP)

Mr V. P. Shah

Late Mr R. L. Rathod

Mihir V Shah

##### C) Other Related Parties (Entities in which (KMP) or their relatives have significant influence)

Jayshree Chemicals

Amar Trading Corporation

VIP Chem LLP

Standardcon Pvt.Ltd.

#### II Transaction with Related Parties & Outstanding Balance as on 31st March, 2022

(Rs. In `000s)

Nature of transaction	Year	Entities Having Control	Key Management Personnel	Entities where Significant Influence
Purchase /Services	2021-2022	-	-	-
	2020-2021	9,833	-	4
Sale/Services/Interest	2021-2022	-	-	-

	2020-2021	20,845	-	-
Mangerial Remuneration /Salary	2021-2022	-	-	-
	2020-2021	-	13	-
	31-03-22	(2,552)	-	4,783
Balance Receivable/(Payable)	31-03-21	(3,355)	(88)	4,779

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

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]	Textual information (86) [See below]	
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No



## Textual information (86)

**Disclosure of other provisions, contingent liabilities and contingent assets [Text Block]**

(Rs. In `000s)

31st March,2022

31st March,2021

## 24 Contingent liabilities and Commitments:

## (i) Contingent Liabilities

(a) Income tax matters not acknowledged as debt

-

-

(b) Dues Raised by M.S.E.B which is protested by Company.

-

-

(c.) Sales Tax demands disputed by the Company relating  
to forms etc.

-

-

-

-

Total

-

-

## (ii) Commitment

(a) Estimated amount of contracts remaining to be executed on capital account and not provided  
for.

-

-

-

-

**[700200] Notes - Corporate social responsibility**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

**[610500] Notes - Events after reporting period**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
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 Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

**[613000] Notes - Earnings per share**

Unless otherwise specified, all monetary values are in Thousands of INR

	<b>01/04/2021 to 31/03/2022</b>	<b>01/04/2020 to 31/03/2021</b>
Disclosure of earnings per share [TextBlock]	Textual information (87) [See below]	
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] -38.05	[INR/shares] -6.32
Total basic earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] -38.05	[INR/shares] -6.32
Total diluted earnings (loss) per share	[INR/shares] -38.05	[INR/shares] -6.32
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	-173.14	-28.95
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] 4,550	[shares] 4,550

## Textual information (87)

## Disclosure of earnings per share [Text Block]

	31st March,2022	31st March,2021
23 Earnings per share:		
The Numerators and denominators used to calculate Earnings per Share:		
Nominal Value of Equity Share (Rs.)	Rs. 100/-	100/-
Net Profit available for equity shareholders(Rs.In lacs) = (A)	Rs. (173.14)	(28.95)
Weighted Average number of shares outstanding during the year - (B)	Nos. 4,550.00	4,550.00
Basic and Diluted Earnings Per Share (Rs.) - (A) / (B)	Rs. (38.05)	(6.32)

## [610900] Notes - First time adoption

Unless otherwise specified, all monetary values are in Thousands of INR

	01/04/2021 to 31/03/2022	01/04/2020 to 31/03/2021
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No