

**KHAPPA COAL COMPANY PRIVATE LIMITED**  
Standalone Financial Statements for period 01/04/2020 to 31/03/2021

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Name of company	KHAPPA COAL COMPANY PRIVATE LIMITED	
Corporate identity number	U10100MH2009PTC191907	
Permanent account number of entity	AADCK6432C	
Address of registered office of company	33, Mount Road, Sadar, Nagpur-440001, MH, IN	
Type of industry	Commercial and Industrial	
Registration date	21/04/2009	
Category/sub-category of company	Company limited by shares	
Whether company is listed company	No	
Date of board meeting when final accounts were approved	25/05/2021	
Period covered by financial statements	01-04-2020 To 31-03-2021	01-04-2019 To 31-03-2020
Date of start of reporting period	01/04/2020	01/04/2019
Date of end of reporting period	31/03/2021	31/03/2020
Nature of report standalone consolidated	Standalone	
Content of report	Financial Statements	
Description of presentation currency	INR	
Level of rounding used in financial statements	Actual	
Type of cash flow statement	Indirect Method	
Whether company is maintaining books of account and other relevant books and papers in electronic form	Yes	
Complete postal address of place of maintenance of computer servers (storing accounting data)	33, Mount Road, Sadar, Nagpur-440001, MH, IN	
Name of city of place of maintenance of computer servers (storing accounting data)	Nagpur	
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)	440001	
Name of district of place of maintenance of computer servers (storing accounting data)	Nagpur	
ISO country code of place of maintenance of computer servers (storing accounting data)	91	
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)	91 712 2524661	

**[700600] Disclosures - Directors report****Details of shareholding of promoters [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	Column 1			Column 2
	01/04/2020 to 31/03/2021	31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Percentage of change in shares held during year	0.00%			0.00%
Details of shareholding of promoters [Abstract]				
Details of shareholding of promoters [LineItems]				
Shareholder's name	Sunflag Iron and Steel Company Limited			Dalmia Cement (Bharat) Limited
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%	0.00%	0.00%
Percentage of change in shares held during year	0.00%			0.00%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%

**Details of shareholding of promoters [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	Column 2	
	31/03/2020	31/03/2019
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Details of shareholding of promoters [Abstract]		
Details of shareholding of promoters [LineItems]		
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Percentage of shares pledged/encumbered to total shares at end of period	0.00%	0.00%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%

**Details of change in promoters' shareholding [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	Column 1			Column 2
	Shareholding [Member]			Shareholding [Member]
Change in shareholding [Axis]	31/03/2021	31/03/2020	31/03/2019	31/03/2021
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Details of change in promoters' shareholding [Abstract]				
Details of change in promoters' shareholding [LineItems]				
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%
Total number of shares held at end of period	[shares] 31,63,500	[shares] 31,63,500	[shares] 31,63,500	[shares] 18,36,500
Percentage of total shares held at end of period	63.27%	63.27%	63.27%	36.73%

**Details of change in promoters' shareholding [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Promoters [Axis]	Column 2	
	Shareholding [Member]	
Change in shareholding [Axis]	31/03/2020	31/03/2019
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Details of change in promoters' shareholding [Abstract]		
Details of change in promoters' shareholding [LineItems]		
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%
Total number of shares held at end of period	[shares] 18,36,500	[shares] 18,36,500
Percentage of total shares held at end of period	36.73%	36.73%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Particulars of companies [Axis]	Column 1
	01/04/2020 to 31/03/2021
Particulars of holding, subsidiary and associate companies [Abstract]	
Particulars of holding, subsidiary and associate companies [LineItems]	
Name of company	SUNFLAG IRON AND STEEL CO LTD
Address of company	33, Mount Road, Sadar, Nagpur-440001, MH, IN.
Country of incorporation of company	INDIA
CIN of company	L27100MH1984PLC034003
Type of company	Holding company
Percentage of shares held	63.27%
Applicable section	2(46)

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

..(1)

Unless otherwise specified, all monetary values are in INR

Principal business activities of company [Axis]	Product/service [Member]	Product/service 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]		
Details of principal business activities contributing 10% or more of total turnover of company [LineItems]		
Name of main product/service	Not applicable	Not applicable
Description of main product/service	Not applicable	Not applicable
NIC code of product/service	Not applicable	Not applicable
Percentage to total turnover of company	0.00%	0.00%

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing board report [Axis]	Column 1
	01/04/2020 to 31/03/2021
Details of signatories of board report [Abstract]	
Details of directors signing board report [LineItems]	
Name of director signing board report [Abstract]	
First name of director	SURENDRA KUMAR
Middle name of director	PREMNARAYAN
Last name of director	GUPTA
Designation of director	Director
Director identification number of director	00054836
Date of signing board report	25/05/2021

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in board of directors report explanatory [TextBlock]	Textual information (1) [See below]
Description of state of companies affair	Refer Board's Report
Disclosure relating to amounts if any which is proposed to carry to any reserves	Refer Board's Report
Disclosures relating to amount recommended to be paid as dividend	Refer Board's Report
Details regarding energy conservation	Refer Board's Report
Steps taken or impact on conservation of energy [Text block]	>  Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.
Steps taken by the company for utilising alternate sources of energy [Text block]	>  Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.
Capital investment on energy conservation equipments	0
Details regarding technology absorption	Refer Board's Report
Efforts made towards technology absorption [Text block]	>  Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.
Benefits derived regarding technology absorption	Refer Board's Report
Expenditure incurred on research and development	0
Details regarding foreign exchange earnings and outgo	Refer Board's Report
Disclosures in director's responsibility statement	Refer Board's Report
Details of material changes and commitment occurred during period affecting financial position of company	Refer Board's Report
Particulars of loans guarantee investment under section 186 [TextBlock]	Textual information (2) [See below]
Particulars of contracts/arrangements with related parties under section 188(1) [TextBlock]	Textual information (3) [See below]
Details of contracts/arrangements/transactions not at arm's length basis [Abstract]	
Whether there are contracts/arrangements/transactions not at arm's length basis	No
Details of material contracts/arrangements/transactions at arm's length basis [Abstract]	
Whether there are material contracts/arrangements/transactions at arm's length basis	No
Date of board of directors' meeting in which board's report referred to under section 134 was approved	25/05/2021
Disclosure of extract of annual return as provided under section 92(3) [TextBlock]	Not applicable
Details of principal business activities contributing 10% or more of total turnover of company [Abstract]	
Name of main product/service	Not applicable
Description of main product/service	Not applicable
NIC code of product/service	Not applicable
Percentage to total turnover of company	0.00%
Particulars of holding, subsidiary and associate companies [Abstract]	

Details of shareholding pattern [Abstract]	
Details of shareholding of promoters [Abstract]	
Details of change in promoters shareholding [TextBlock]	
Details of change in promoters' shareholding [Abstract]	
Details of shareholding pattern of top 10 shareholders [Abstract]	
Details of shareholding pattern of directors and key managerial personnel [TextBlock]	
Details of shareholding pattern of directors and key managerial personnel [Abstract]	
Disclosure of statement on declaration given by independent directors under section 149(6) [TextBlock]	Not applicable
Reappointment of independent directors as per section 149(10) [TextBlock]	Not applicable
Disclosure for companies covered under section 178(1) on directors appointment and remuneration including other matters provided under section 178(3) [TextBlock]	Not applicable
Disclosure of statement on development and implementation of risk management policy [TextBlock]	Textual information (4) [See below]
Details on policy development and implementation by company on corporate social responsibility initiatives taken during year [TextBlock]	Not applicable
Report on highlights on performance of subsidiaries, associates and joint venture companies and their contribution to overall performance of the companies during the period under report [TextBlock]	Textual information (5) [See below]
Disclosure as per rule 8(5) of companies accounts rules 2014 [TextBlock]	Refer Board's Report
Disclosure of financial summary or highlights [TextBlock]	Textual information (6) [See below]
Disclosure of change in nature of business [TextBlock]	Textual information (7) [See below]
Details of directors or key managerial personnels who were appointed or have resigned during year [TextBlock]	Textual information (8) [See below]
Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year [TextBlock]	Textual information (9) [See below]
Details relating to deposits covered under chapter v of companies act [TextBlock]	Textual information (10) [See below]
Details of deposits which are not in compliance with requirements of chapter v of act [TextBlock]	Not applicable
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 (11) [See below]
Details regarding adequacy of internal financial controls with reference to financial statements [TextBlock]	Textual information (12) [See below]
Disclosure of contents of corporate social responsibility policy [TextBlock]	Not applicable
Disclosure of appointment and remuneration of director or managerial personnel if any, in the financial year [TextBlock]	Textual information (13) [See below]
Details of remuneration of director or managerial personnel [Abstract]	
Number of meetings of board	[pure] 4
Details of signatories of board report [Abstract]	
Name of director signing board report [Abstract]	

## Textual information (1)

### Disclosure in board of directors report explanatory [Text Block]

KHAPPA COAL COMPANY PRIVATE LIMITED  
CORPORATE IDENTIFICATION NUMBER (CIN): U10100MH2009PTC191907

REGISTERED OFFICE: 33, MOUNT ROAD, SADAR, NAGPUR – 440001, MH, IN  
TEL NO. +91 712 2524661 FAX NO. +91 712 2520360 e-Mail id: investor@sunflagsteel.com

#### BOARDS' REPORT

The Board of Directors present their Twelfth (12) Annual Report and Audited Financial Statements of the Company for the Financial Year 2020-2021 ended 31 March 2021.

#### 1. OVERALL PERFORMANCE AND FINANCIAL RESULTS

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has not initiated any business and commercial activities.

Pursuant to Hon'ble Supreme Court Order Dated 24 September 2014, the Khappa & Ext n . Coal Block allocated to the Company stands cancelled. However, the Performance Bank Guarantee issued in favour of the Ministry of Coal, Government of India, for a sum of Rs. 390 Lakh is still not been returned by the Ministry of Coal though it lost its validity.

As per the directives of the Ministry of Coal, Government of India, all mine/s including Khappa & Ext n . Coal Block which was de-allocated or cancelled to be listed for re-auction, are still not been re-auctioned. As per the terms of re-allocation through such re-auction, the previous allottee/s shall receive compensation for purchase of Geological report, investments made in land, infrastructure, etc. for development of mine or block. However, the matter is still pending with the Nominated Authority, Ministry of Coal, Government of India.

The financial performance of the Company for the financial year 2020-2021 ended 31 March 2021 with corresponding previous financial year 2019-2020 ended 31 March 2020 are as follows: -

Particulars	Amount in Rupees	
	FY 2020-2021	FY 2019-2020
Revenue from Operations	0	0
Other Income	5,71,624	5,99,217
Total Receipts or Income	5,71,624	5,99,217
Total Expenditure	94,042	1,25,557
Profit Before Tax & Extraordinary Items	4,77,582	4,73,660
Extraordinary Item	0	0
Profit Before Tax	4,77,582	4,73,660
Provision for Tax [Current Tax, Deferred Tax and Tax for Previous Financial Year]	1,16,272	1,09,233

Profit After Tax	3,61,310	3,64,427
Balance brought forward	(89,51,306)	(93,15,733)
Other Comprehensive Income	0	0
Balance carried to Balance Sheet	(85,89,996)	(89,51,306)
Earnings Per Share (EPS)	0.07	0.07

## 2. COMMENCEMENT OF BUSINESS OR COMMERCIAL ACTIVITIES

There were number of constraints for commencement of business and commercial activities of the Company. As per the directives of the Ministry of Coal, Government of India, all mine/s including Khappa & Extension Coal Block which was de-allocated or cancelled to be listed for re-auction, are still not been re-auctioned. As per the terms of re-allocation through such re-auction, the previous allottee/s shall receive compensation for purchase of Geological report, investments made in land, infrastructure, etc. for development of mine or block. However, the matter is still pending with the Nominated Authority, Ministry of Coal, Government of India.

## 3. NATURE OF BUSINESS ACTIVITIES AND FUTURE PROSPECTS

During the financial year 2020-2021 ended 31 March 2021 under review, the Board of Directors had neither been explored any change in nature of business activities for the Company nor there is a change in nature of business activities of the Company. As such, no specific details regarding change in nature of business activities are required to be given or provided.

## 4. DIVIDEND

In view of the prevailing business scenario, the Board of Directors do not recommend any Dividend for the financial year 2020-2021 ended 31 March 2021.

## 5. TRANSFER TO RESERVES (BALANCE SHEET)

The Company has ended the financial year 2020-2021 ended 31 March 2021 under review with a net profit of Rs.3,61,310. After taking into account the brought forward losses (Debit Balance of Profit & Loss) of Rs. 89,51,306, the Company has carried forward a Debit Balance sum of Rs. 85,89,996 to the Balance Sheet as at 31 March 2021.

## 6. PUBLIC DEPOSITS

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has neither invited nor accepted any public deposits within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 (as amended). As such, no specific details prescribed in Rule 8(1) of the Companies (Accounts) Rules, 2014 (as amended) are required to be given or provided.

## 7. PERSONNEL / PARTICULARS OF EMPLOYEES

During the financial year 2020-2021 ended 31 March 2021 under review, the Company do not have any employee/s (permanent, contractual, temporary, trainees, etc.) on the rolls of the Company. Accordingly, no specific details prescribed under Section 197(12) of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (as amended), are required to be given or provided.

## 8. NUMBER OF MEETINGS OF THE BOARD

Four (4) Meeting/s of the Board of Directors of the Company were held during the financial year 2020-2021 ended 31 March 2021 under



review on (i) 24 June 2020, (ii) 13 August 2020, (iii) 31 October 2020, and (iv) 12 February 2021.

## 9. BOARD OF DIRECTORS

During the financial year 2020-2021 ended 31 March 2021 under review, there is no change in the constitution of the Board of Directors of the Company and accordingly, Mr. Surendra Kumar Gupta, [DIN – 00054836], Dr. E. R. C. Shekar, [DIN – 00013670], CA Rambhatla Muralidhar, [DIN – 00982212], & Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Directors of Sunflag Iron & Steel Company Limited, and Mr. T. Venkatesan, [DIN – 00124050], & Mr. U. R. Raju, [DIN – 01068008], Nominee Directors of Dalmia Cement (Bharat) Limited, are continued on the Board of Directors of the Company.

However, during the current financial year 2021-2022 ending 31 March 2022, Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Director of Sunflag Iron & Steel Company Limited, ceased to be a [Nominee] Director of the Company due to untimely death on 1 April 2021.

The Board of Directors places on records its appreciation for wide contributions of Late Mr. Surendra Nath Singh during his association with the Company.

## 10. COMPANY SECRETARY

During the financial year 2020-2021 ended 31 March 2021 under review, CS Prashant Kaushik, [ICSI Membership No. ACS – 54929], holding the prescribed qualification Under Section 2(24) of the Companies Act, 2013 and who is also the Assistant Company Secretary of Sunflag Iron and Steel Company Limited (Holding Company of Khappa Coal Company Private Limited), ceased to be the Company Secretary of the Company due to resignation for personal reasons effective 5 November 2020.

## 11. COMMITTEE/S OF THE BOARD

During the financial year 2020-2021 ended 31 March 2021 under review, the Company is not required to constitute any committee/s like Audit Committee, Corporate Social Responsibility Committee, Nomination & Remuneration Committee, Stakeholders' Relationship Committee pursuant to the provisions of the Companies Act, 2013 read with relevant rules made thereof. As such, no specific details are required to be given or provided.

## 12. DIRECTORS' RESPONSIBILITY STATEMENT

The Board of Directors confirms: -

- (i) that in the preparation of the annual accounts (financial statements), the applicable accounting standards had been followed along with proper explanation relating to material departure;
- (ii) that the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the Profit of the Company for that financial year;
- (iii) that 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;
- (iv) that the Directors had prepared the annual accounts (financial statements) on a going concern basis.
- (v) that the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

## 13. STATUTORY AUDITORS AND THEIR REPORT

The Shareholders (Members) of the Company, at their Tenth (10) Annual General Meeting held on 26 September 2019, has considered and approved, the appointment including re-appointment of, Messers Patel, Shah & Joshi, Chartered Accountants, Mumbai, [ ICAI Firm Registration No. 107768W ], as the Statutory Auditors of the Company for Five (5) Financial Year/s i.e. From the conclusion of Tenth (10) Annual General Meeting till the conclusion of the Fifteenth (15) Annual General Meeting of the Company to be held for the financial year 2023-2024 ending 31 March 2024, at such remuneration as shall be fixed by the Board of Directors of the Company in consultation with the said Statutory Auditors of the Company, from time to time.

Further, Messers Patel, Shah & Joshi, Chartered Accountants, Mumbai [ ICAI Firm Registration No. 107768W ], the Statutory Auditors of the Company, have furnished a Certificate of their consent, qualification and eligibility, to continue to act as Statutory Auditors of the Company, for the financial year 2020-2021 ending 31 March 2021 under Section 139 and 141 of the Companies Act, 2013 read with the rules and regulations made thereunder.

Accordingly, the Board of Directors of the Company, at its Fifty-Second (52) Meeting held on 25 May 2021, has considered and approved, the continuation of, Messers Patel, Shah & Joshi, Chartered Accountants, Mumbai, [ ICAI Firm Registration No. 107768W ], as the Statutory Auditors of the Company for the financial year 2021-2022 ending 31 March 2022.

The Independent Auditors' Report submitted by Messers Patel, Shah & Joshi, Chartered Accountants, Mumbai, [ ICAI Firm Registration No. 107768W ], the Statutory Auditors of the Company, to the Shareholders (Members), for the financial year 2020-2021 ended 31 March 2021, do not contain any qualification. The observations made by the Statutory Auditors in their report are self-explanatory and have also been further amplified in the notes to the financial statements and as such, do not call for any explanations.

During the financial year 2020-2021 ended 31 March 2021 under review: -

- (i) there is no fraud occurred, noticed and/or reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (as amended);
- (ii) the observations made by the Statutory Auditors on the financial statements for the financial year 2020-2021 ended 31 March 2021 under review including the affairs of the Company are self-explanatory and do not contain any qualification, reservation, adverse remarks or disclaimer thereof.

As such, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

#### 14. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, for the financial year 2020-2021 ended 31 March 2021 as required to be disclosed pursuant to provisions of Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 are as follows: -

##### A. CONSERVATION OF ENERGY

- (i) The steps taken or impact on conservation of energy

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

- (ii) The steps taken by the Company for utilising alternate sources of energy

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

- (iii) The capital investment on energy conservation equipment.

The Company has not made any capital investment on energy conservation equipment/s.

##### B. TECHNOLOGY ABSORPTION, RESEARCH AND DEVELOPMENT

- (i) The efforts made towards technology absorption

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

- (ii) The benefits derived like product improvement, cost reduction, product development or import substitution

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

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

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

(a) The details of the technology imported: Not Applicable

(b) The year of import: Not Applicable

(c) Whether the technology been fully absorbed: Not Applicable

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable

(iv) The expenditure incurred on Research and Development

Looking to the activities of the Company, no specific information, details or explanations required to be given or provided by the Board of Directors of the Company.

#### C. FOREIGN EXCHANGE EARNINGS / OUTGO

The foreign exchange earned in terms of actual inflows during the year and the foreign exchange outgo during the year in terms of actual outflows

The foreign exchange earned (on account of services or otherwise) in terms of actual inflows during the financial year 2020-2021 ended 31 March 2021 under review and the foreign exchange outgo (on account of value of imports, remittances in foreign currency or otherwise) during the financial year 2020-2021 ended 31 March 2021 under review in terms of actual outflows are Nil [financial year 2019-2020 ended 31 March 2020: Nil].

#### 15. HOLDING, SUBSIDIARY, ASSOCIATE AND JOINT VENTURE COMPANY

During the financial year 2020-2021 ended 31 March 2021 under review, the Company does not have any Subsidiary, Joint Venture or Associate Company. However, the Company continues to be a Subsidiary Company of M/s. Sunflag Iron & Steel Company Limited [CIN – L 27100 MH 1984 PLC 034003] and also, a Joint-Venture Company promoted by (i) M/s. Sunflag Iron & Steel Company Limited [63.27%] and (ii) M/s. Dalmia Cement (Bharat) Limited [36.73%].

#### 16. RISK MANAGEMENT POLICY

During the financial year 2020-2021 ended 31 March 2021 under review, the Board of Directors of the Company has not anticipated or identified any elements of risk which may threaten the existence of the Company. Accordingly, no risk management policy has been explored, developed, framed or implemented for the Company. As such, no specific details are required to be given or provided.

Effective March 2020, the risk on account of COVID-19 Pandemic is of severe nature and affected overall worldwide economy, of which, the Company is not an exception. However, the management is not anticipating any specific risk to the Company. As such, no specific details, statement or quantification for the risk on account of COVID-19 Pandemic to the Company is given or provided.

#### 17. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

During the financial year 2020-2021 ended 31 March 2021 under review, there were no amount/s which is required to be transferred to the Investor Education and Protection Fund by the Company. As such, no specific details are required to be given or provided.

#### 18. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has neither granted loan/s, secured or unsecured, or provided guarantees or securities in connection with any loan/s availed by others nor made any investment/s pursuant to the provisions of Section 185 and 186 the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended). As such, no specific details are required to be given or provided.

#### 19. PARTICULARS OF CONTRACTS, ARRANGEMENTS OR TRANSACTIONS WITH RELATED PARTIES

(i) Particulars of contracts, arrangements or transactions with related parties not at arm's length basis - For the financial year 2020-2021 ended 31 March 2021 under review, there are no such contracts, arrangements or transactions with related parties which are not at arm's length basis. As such, no specific details are required to be given or provided.

(ii) Particulars of contracts, arrangements or transactions with related parties at arm's length basis - For the financial year 2020-2021 ended 31 March 2021 under review, the details pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 (as amended) in respect of contracts, arrangements or transactions with related parties referred to in Section 188(1) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended) and the Accounting Standards (AS) - 18 in Form No. AOC - 2 are as follows:-

Name of the related party and nature of relationship	Sunflag Iron & Steel Company Limited (Holding & Promoter Company}	
Nature of contracts, arrangements or transactions	Ordinary Course of Business and at Arm's length	
Duration of contracts, arrangements or transactions	Continuing Contract, Arrangement or Transaction	
Salient terms of the contracts, arrangements or transactions, including the value, if any	Interest Free Unsecured Loan/s [Outstanding]	
Date of approval (ratification) by the Board, if any	Not Applicable as it's a continuing Interest Free Unsecured Loan	
Amount paid as an advance or otherwise, if any	Outstanding Balance of as at 31 March 2021	Rs. 7,37,09,550/-
Name of the related party and nature of relationship	Dalmia Cement (Bharat) Limited (Promoter Company)	
Nature of contracts, arrangements or transactions	Ordinary Course of Business and at Arm's length	
Duration of contracts, arrangements or transactions	Continuing Contract, Arrangement or Transaction	
Salient terms of the contracts, arrangements or transactions, including the value, if any	Interest Free Unsecured Loan/s [Outstanding]	
Date of approval (ratification) by the Board, if any	Not Applicable as it's a continuing Interest Free Unsecured Loan	
Amount paid as an advance or otherwise, if any	Outstanding Balance of as at 31 March 2021	Rs. 4,27,90,450/-

## 20. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has in place adequate internal control systems and procedures commensurate with the size and nature of business activities of the Company. The Company has in place adequate internal financial controls with reference to financial statements and such controls were tested and no reportable material weakness in the design or operations were observed.

These procedures are designed to ensure that: -

- (i) all resources are used efficiently and are adequately protected;
- (ii) all the internal policies and statutory guidelines are complied with; and
- (iii) the accuracy and timing of financial reports or management information is maintained.

## 21. 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 STATEMENTS RELATES AND THE DATE OF THE REPORT

During the financial year 2020-2021 ended 31 March 2021 under review, there are no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of this report. As such, no specific details are required to be given or provided.

## 22. 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

During the financial year 2020-2021 ended 31 March 2021 under review, no significant and material order is passed by any of the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future. As such, no specific details are required to be given or provided.

## 23. SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE

During the financial year 2020-2021 ended 31 March 2021 under review, the Company do not have any employee/s (permanent, contractual, temporary, trainees, etc.) on the rolls of the Company.

Moreover, there is no complaint/s for sexual harassment of women at the workplace either at the beginning or during the financial year 2020-2021 ended 31 March 2021 under review. As such, no specific details are required to be given or provided.

## 24. COST RECORDS AND AUDIT

Pursuant to amendments to the Companies (Accounts) Rules, 2014 vide MCA's Notification Dated 31 July 2018, the Board of Directors do confirm that, the maintenance of cost records as specified by the Central Government under Sub-section (1) of Section 148 of the Companies Act, 2013, is not required by the Company and accordingly, such accounts and records are neither made and maintained by the Company nor it is subject to any cost audit, for the financial year 2020-2021 ended 31 March 2021. As such, no specific details are required to be given or provided.

## 25. COMPLIANCE WITH SECRETARIAL STANDARDS

The Board of Directors confirms that the Company, has duly complied and is in compliance, with the applicable Secretarial Standard/s, namely Secretarial Standard - 1 ('SS-1') on Meetings of the Board of Directors and Secretarial Standard - 2 ('SS-2') on General Meetings, during the financial year 2020-2021 ended 31 March 2021.

## 26. ACKNOWLEDGEMENTS

The Board of Directors are grateful to the Government, Semi-Government, Statutory Bodies and Others for their continued co-operation and assistance during the financial year 2020-2021 ended 31 March 2021 under review.

The Board of Directors wish to place on record their appreciation for the sincere and dedicated efforts put in by all the concerned in either way during the financial year 2020-2021 ended 31 March 2021 under review.

For and on behalf of the Board of Directors

Surendra Kumar Gupta

Chairman [DIN – 00054836]

Place: Nagpur

Dated: 25 May 2021

## Textual information (2)

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

#### PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has neither granted loan/s, secured or unsecured, or provided guarantees or securities in connection with any loan/s availed by others nor made any investment/s pursuant to the provisions of Section 185 and 186 the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended). As such, no specific details are required to be given or provided.

## Textual information (3)

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

#### 19. PARTICULARS OF CONTRACTS, ARRANGEMENTS OR TRANSACTIONS WITH RELATED PARTIES

(i) Particulars of contracts, arrangements or transactions with related parties not at arm's length basis - For the financial year 2020-2021 ended 31 March 2021 under review, there are no such contracts, arrangements or transactions with related parties which are not at arm's length basis. As such, no specific details are required to be given or provided.

(ii) Particulars of contracts, arrangements or transactions with related parties at arm's length basis - For the financial year 2020-2021 ended 31 March 2021 under review, the details pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 (as amended) in respect of contracts, arrangements or transactions with related parties referred to in Section 188(1) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 (as amended) and the Accounting Standards (AS) - 18 in Form No. AOC - 2 are as follows:-

Name of the related party and nature of relationship	Sunflag Iron & Steel Company Limited (Holding & Promoter Company)	
Nature of contracts, arrangements or transactions	Ordinary Course of Business and at Arm's length	
Duration of contracts, arrangements or transactions	Continuing Contract, Arrangement or Transaction	
Salient terms of the contracts, arrangements or transactions, including the value, if any	Interest Free Unsecured Loan/s [Outstanding]	
Date of approval (ratification) by the Board, if any	Not Applicable as it's a continuing Interest Free Unsecured Loan	
Amount paid as an advance or otherwise, if any	Outstanding Balance of as at 31 March 2021	Rs. 7,37,09,550/-
Name of the related party and nature of relationship	Dalmia Cement (Bharat) Limited (Promoter Company)	
Nature of contracts, arrangements or transactions	Ordinary Course of Business and at Arm's length	
Duration of contracts, arrangements or transactions	Continuing Contract, Arrangement or Transaction	
Salient terms of the contracts, arrangements or transactions, including the value, if any	Interest Free Unsecured Loan/s [Outstanding]	
Date of approval (ratification) by the Board, if any	Not Applicable as it's a continuing Interest Free Unsecured Loan	
Amount paid as an advance or otherwise, if any	Outstanding Balance of as at 31 March 2021	Rs. 4,27,90,450/-

## Textual information (4)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Board of Directors of the Company has not anticipated or identified any elements of risk which may threaten the existence of the Company. Accordingly, no risk management policy has been explored, developed, framed or implemented for the Company. As such, no specific details are required to be given or provided.

Effective March 2020, the risk on account of COVID-19 Pandemic is of severe nature and affected overall worldwide economy, of which, the Company is not an exception. However, the management is not anticipating any specific risk to the Company. As such, no specific details, statement or quantification for the risk on account of COVID-19 Pandemic to the Company is given or provided.

## Textual information (5)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Company does not have any Subsidiary, Joint Venture or Associate Company. However, the Company continues to be a Subsidiary Company of M/s. Sunflag Iron & Steel Company Limited [CIN – L 27100 MH 1984 PLC 034003] and also, a Joint-Venture Company promoted by (i) M/s. Sunflag Iron & Steel Company Limited [63.27%] and (ii) M/s. Dalmia Cement (Bharat) Limited [36.73%].



## Textual information (6)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has not initiated any business and commercial activities.

Pursuant to Hon'ble Supreme Court Order Dated 24 September 2014, the Khappa & Extension Coal Block allocated to the Company stands cancelled. However, the Performance Bank Guarantee issued in favour of the Ministry of Coal, Government of India, for a sum of Rs. 390 Lakh is still not been returned by the Ministry of Coal though it lost its validity.

As per the directives of the Ministry of Coal, Government of India, all mine/s including Khappa & Extension Coal Block which was de-allocated or cancelled to be listed for re-auction, are still not been re-auctioned. As per the terms of re-allocation through such re-auction, the previous allottee/s shall receive compensation for purchase of Geological report, investments made in land, infrastructure, etc. for development of mine or block. However, the matter is still pending with the Nominated Authority, Ministry of Coal, Government of India.

The financial performance of the Company for the financial year 2020-2021 ended 31 March 2021 with corresponding previous financial year 2019-2020 ended 31 March 2020 are as follows: -

Particulars	Amount in Rupees	
	FY 2020-2021	FY 2019-2020
Revenue from Operations	0	0
Other Income	5,71,624	5,99,217
Total Receipts or Income	5,71,624	5,99,217
Total Expenditure	94,042	1,25,557
Profit Before Tax & Extraordinary Items	4,77,582	4,73,660
Extraordinary Item	0	0
Profit Before Tax	4,77,582	4,73,660
Provision for Tax [Current Tax, Deferred Tax and Tax for Previous Financial Year]	1,16,272	1,09,233
Profit After Tax	3,61,310	3,64,427
Balance brought forward	(89,51,306)	(93,15,733)
Other Comprehensive Income	0	0
Balance carried to Balance Sheet	(85,89,996)	(89,51,306)
Earnings Per Share (EPS)	0.07	0.07

## Textual information (7)

### **Disclosure of change in nature of business [Text Block]**

#### NATURE OF BUSINESS ACTIVITIES AND FUTURE PROSPECTS

During the financial year 2020-2021 ended 31 March 2021 under review, the Board of Directors had neither been explored any change in nature of business activities for the Company nor there is a change in nature of business activities of the Company. As such, no specific details regarding change in nature of business activities are required to be given or provided.

## Textual information (8)

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

During the financial year 2020-2021 ended 31 March 2021 under review, there is no change in the constitution of the Board of Directors of the Company and accordingly, Mr. Surendra Kumar Gupta, [DIN – 00054836], Dr. E. R. C. Shekar, [DIN – 00013670], CA Rambhatla Muralidhar, [DIN – 00982212], & Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Directors of Sunflag Iron & Steel Company Limited, and Mr. T. Venkatesan, [DIN – 00124050], & Mr. U. R. Raju, [DIN – 01068008], Nominee Directors of Dalmia Cement (Bharat) Limited, are continued on the Board of Directors of the Company.

However, during the current financial year 2021-2022 ending 31 March 2022, Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Director of Sunflag Iron & Steel Company Limited, ceased to be a [Nominee] Director of the Company due to untimely death on 1 April 2021.

The Board of Directors places on records its appreciation for wide contributions of Late Mr. Surendra Nath Singh during his association with the Company.

During the financial year 2020-2021 ended 31 March 2021 under review, CS Prashant Kaushik, [ICSI Membership No. ACS – 54929], holding the prescribed qualification Under Section 2(24) of the Companies Act, 2013 and who is also the Assistant Company Secretary of Sunflag Iron and Steel Company Limited (Holding Company of Khappa Coal Company Private Limited), ceased to be the Company Secretary of the Company due to resignation for personal reasons effective 5 November 2020.

## Textual information (9)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Company does not have any Subsidiary, Joint Venture or Associate Company. However, the Company continues to be a Subsidiary Company of M/s. Sunflag Iron & Steel Company Limited [CIN – L 27100 MH 1984 PLC 034003] and also, a Joint-Venture Company promoted by (i) M/s. Sunflag Iron & Steel Company Limited [63.27%] and (ii) M/s. Dalmia Cement (Bharat) Limited [36.73%].

## Textual information (10)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has neither invited nor accepted any public deposits within the meaning of Section 73 and 74 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 (as amended). As such, no specific details prescribed in Rule 8(1) of the Companies (Accounts) Rules, 2014 (as amended) are required to be given or provided.

## Textual information (11)

### **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]**

During the financial year 2020-2021 ended 31 March 2021 under review, no significant and material order is passed by any of the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future. As such, no specific details are required to be given or provided.

## Textual information (12)

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

During the financial year 2020-2021 ended 31 March 2021 under review, the Company has in place adequate internal control systems and procedures commensurate with the size and nature of business activities of the Company. The Company has in place adequate internal financial controls with reference to financial statements and such controls were tested and no reportable material weakness in the design or operations were observed.

These procedures are designed to ensure that: -

- (i) all resources are used efficiently and are adequately protected;
- (ii) all the internal policies and statutory guidelines are complied with; and
- (iii) the accuracy and timing of financial reports or management information is maintained.

## Textual information (13)

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

During the financial year 2020-2021 ended 31 March 2021 under review, there is no change in the constitution of the Board of Directors of the Company and accordingly, Mr. Surendra Kumar Gupta, [DIN – 00054836], Dr. E. R. C. Shekar, [DIN – 00013670], CA Rambhatla Muralidhar, [DIN – 00982212], & Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Directors of Sunflag Iron & Steel Company Limited, and Mr. T. Venkatesan, [DIN – 00124050], & Mr. U. R. Raju, [DIN – 01068008], Nominee Directors of Dalmia Cement (Bharat) Limited, are continued on the Board of Directors of the Company.

However, during the current financial year 2021-2022 ending 31 March 2022, Mr. Surendra Nath Singh, [DIN – 06475112], Nominee Director of Sunflag Iron & Steel Company Limited, ceased to be a [Nominee] Director of the Company due to untimely death on 1 April 2021.

The Board of Directors places on records its appreciation for wide contributions of Late Mr. Surendra Nath Singh during his association with the Company.

During the financial year 2020-2021 ended 31 March 2021 under review, CS Prashant Kaushik, [ICSI Membership No. ACS – 54929], holding the prescribed qualification Under Section 2(24) of the Companies Act, 2013 and who is also the Assistant Company Secretary of Sunflag Iron and Steel Company Limited (Holding Company of Khappa Coal Company Private Limited), ceased to be the Company Secretary of the Company due to resignation for personal reasons effective 5 November 2020.

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

..(1)

Unless otherwise specified, all monetary values are in INR

Directors signing financial statements [Axis]	Column 1	Column 2
	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2020 to 31/03/2021</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	RAMBHATLA	SURENDRA KUMAR
Middle name of director		PREMNARAYAN
Last name of director	MURALIDHAR	GUPTA
Designation of director	Director	Director
Director identification number of director	00982212	00054836
Date of signing of financial statements by director	25/05/2021	25/05/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditors [Axis]	Column 1
	<b>01/04/2020 to 31/03/2021</b>
Details regarding auditors [Abstract]	
Details regarding auditors [LineItems]	
Category of auditor	Auditors firm
Name of audit firm	PATEL, SHAH & JOSHI
Name of auditor signing report	MEHTA JAYANT ISHWARDAS
Firms registration number of audit firm	107768W
Membership number of auditor	042630
Address of auditors	501-503 Sheel Chambers, 10 Cawasji Patel Street, Fort, Mumbai - 440001, MH, IN
Permanent account number of auditor or auditor's firm	AAAFP3713D
SRN of form ADT-1	R00831446
Date of signing audit report by auditors	25/05/2021
Date of signing of balance sheet by auditors	25/05/2021

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

..(1)

Unless otherwise specified, all monetary values are in INR

Auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Axis]	Auditor's favourable remark [Member]
	01/04/2020 to 31/03/2021
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [Abstract]	
Disclosure of auditor's qualification(s), reservation(s) or adverse remark(s) in auditors' report [LineItems]	
Disclosure in auditors report relating to fixed assets	Textual information (14) [See below]
Disclosure relating to quantitative details of fixed assets	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 (15) [See below]
Disclosure relating to title deeds of immovable properties	In our opinion, according to the information and expiations given to us, the ownership and title deed of immovable property is held in the name of the Company.
Disclosure in auditors report relating to inventories	As explained to us, the Company does not hold any physical inventories. Therefore, reporting requirement under Para 3(ii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to loans	Textual information (16) [See below]
Disclosure about loans granted to parties covered under section 189 of companies act	Not applicable
Disclosure relating to terms and conditions of loans granted	Not applicable
Disclosure regarding receipt of loans granted	Not applicable
Disclosure regarding terms of recovery of loans granted	Not applicable
Disclosure in auditors report relating to compliance with Section 185 and 186 of Companies Act, 2013	Textual information (17) [See below]
Disclosure in auditors report relating to deposits accepted	In our opinion, the Company has not accepted any deposits from the public. Therefore, reporting requirements under Para 3(v) of the Order is not applicable to the Company.
Disclosure in auditors report relating to maintenance of cost records	Textual information (18) [See below]
Disclosure in auditors report relating to statutory dues [TextBlock]	Textual information (19) [See below]
Disclosure relating to regularity in payment of undisputed statutory dues [TextBlock]	Textual information (20) [See below]
Disclosure relating to disputed statutory dues [TextBlock]	Textual information (21) [See below]
Disclosure in auditors report relating to default in repayment of financial dues	Textual information (22) [See below]
Disclosure in auditors report relating to public offer and term loans used for purpose for which those were raised	Textual information (23) [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 (24) [See below]
Disclosure in auditors report relating to managerial remuneration	Textual information (25) [See below]

Disclosure in auditors report relating to Nidhi Company	In our opinion, the Company is not a Nidhi Company. Therefore, reporting requirement under Para 3(xii) of the Order is not applicable to the Company.
Disclosure in auditors report relating to transactions with related parties	Textual information (26) [See below]
Disclosure in auditors report relating to preferential allotment or private placement of shares or convertible debentures	Textual information (27) [See below]
Disclosure in auditors report relating to non-cash transactions with directors or persons connected with him	Textual information (28) [See below]
Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934	Textual information (29) [See below]

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>
Disclosure in auditor's report explanatory [TextBlock]	Textual information (30) [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 (14)

### Disclosure in auditors report relating to fixed assets

In respect of Fixed Assets: - (a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets. (b) In our opinion, these fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the Company and the nature of its assets. No material discrepancies between the book records and physical inventory were noticed. (c) In our opinion, according to the information and expiations given to us, the ownership and title deed of immovable property is held in the name of the Company.

## Textual information (15)

### Disclosure relating to physical verification and material discrepancies of fixed assets

In our opinion, these fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the Company and the nature of its assets. No material discrepancies between the book records and physical inventory were noticed

## Textual information (16)

### Disclosure in auditors report relating to loans

The Company has not granted any loans, secured or unsecured, to companies, firms, LLP or other parties covered in the register maintained under Section 189 of the Act. Therefore, reporting requirement under Para 3(iii) of the Order is not applicable to the Company.

## Textual information (17)

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

In our opinion, the Company has not granted or provided any loans, guarantee or security or made any investments in pursuance of Section 185 & 186 of the Companies Act, 2013 read with the rules made there under. Therefore, reporting requirements under Para 3(iv) of the Order is not applicable to the Company.

## Textual information (18)

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

The Company is not required to maintain cost records prescribed by the Central Government under Section 148(1) of the Act. Therefore, reporting requirement under Para 3(vi) of the Order is not applicable to the Company.

## Textual information (19)

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

In respect of statutory dues: -

(a) According to the records of the Company, the Company is regular in depositing with appropriate authorities, all undisputed statutory dues including Income Tax and other statutory dues as applicable to the Company and that there are no outstanding statutory dues as at 31 March 2021 for a period of more than six (6) months from the date they became payable.

(b) According to the records of the Company, there are no dues of Income Tax and other statutory dues which have not been deposited on account of any dispute

## Textual information (20)

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

According to the records of the Company, the Company is regular in depositing with appropriate authorities, all undisputed statutory dues including Income Tax and other statutory dues as applicable to the Company and that there are no outstanding statutory dues as at 31 March 2021 for a period of more than six (6) months from the date they became payable.

## Textual information (21)

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

According to the records of the Company, there are no dues of Income Tax and other statutory dues which have not been deposited on account of any dispute.

## Textual information (22)

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

The Company has not defaulted in repayment of any loan or borrowing from its promoter companies. Moreover, the Company has neither borrowed any money from the banks, financial institutions or government nor issued any debenture during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(viii) of the Order is not applicable to the Company

## Textual information (23)

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

The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). The Company has not availed any term loan from any Bank. Therefore, reporting requirement under Para 3(ix) of the Order is not applicable to the Company.

## Textual information (24)

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

In our opinion, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit. Therefore, reporting requirement under Para 3(x) of the Order is not applicable to the Company.

## Textual information (25)

### **Disclosure in auditors report relating to managerial remuneration**

In our opinion, the Company has neither paid nor provided any managerial remuneration during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xi) of the Order is not applicable to the Company.

## Textual information (26)

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

Since the Company is neither a listed Company nor such other class of Companies, as may be prescribed, the compliances under Section 177 of the Act is not applicable. Further, the transaction/s with its related parties (promoter companies) continued during the financial year 2020-2021 ended 31 March 2021 is in compliance with Section 188 of the Act. Moreover, all the requisite details have been disclosed in the financial statements as per Accounting Standard (AS) - 18.

## Textual information (27)

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

In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xiv) of the Order is not applicable to the Company.

## Textual information (28)

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

In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with the Directors or persons connected to it during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xv) of the Order is not applicable to the Company.

## Textual information (29)

### **Disclosure in auditors report relating to registration under section 45-IA of Reserve Bank of India Act, 1934**

In our opinion and according to the information and explanations given to us, the Company was/is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Therefore, reporting requirement under Para 3(xvi) of the Order is not applicable to the Company.



## Textual information (30)

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

#### INDEPENDENT AUDITOR'S REPORT

TO THE SHAREHOLDERS (MEMBERS) OF KHAPPA COAL COMPANY PRIVATE LIMITED [CIN – U10100MH2009PTC191907 ]

Report on the Standalone Financial Statements

#### Opinion

We have audited the accompanying Standalone Financial Statements of Khappa Coal Company Private Limited ("the Company"), which comprise of the Balance Sheet as at 31 March 2021, the Statement of Profit & Loss and Statement of Cash Flows for the financial year 2020-2021 ended 31 March 2021 and a summary of significant accounting policies and other explanatory information (hereafter referred as the "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the matter so required and give a true and fair view in conformity with the Indian Accounting Standards ("IND AS") prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 [as amended] and other accounting principles generally accepted in India, of State of Affairs of the Company as at 31 March 2021 and the Profit and its Cash Flows for the financial year 2020-2021 ended 31 March 2021.

#### Basis for opinion

We conducted our audit of the standalone 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 Auditor's Responsibilities for the Audit of standalone 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 standalone financial statements under the provisions of the Act and the rules made there under

and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

#### Key Audit Matters

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

#### Information other than the Standalone Financial Statements and Auditor's Report thereon

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

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

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

Based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report

this fact, we are nothing to report in this regard.

#### Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with 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 judgements and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditors' Responsibility for the Audit of Standalone Financial Statements

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

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

- (i) 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.
- (ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- (iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However future events or conditions may cause the Company to cease to continue as a going concern.
- (v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transaction and events in a manner that achieves fair presentation.
- (vi) Materiality is a magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable users of the standalone financial statements may influence, 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 effects of any identified misstatements in the standalone financial statements.
- (vii) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit.

(viii) We also provide those charged with governance with a statement that we have complied with relevant ethical requirement regarding independence, and to communicate with them all relationship 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

A. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Companies Act 2013, we give in the Annex - A, a statement on the matters specified in paragraphs 3 and 4 of the Order.

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

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

(b) In our opinion, proper books of accounts 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, Statement of Profit & Loss and Statement of Cash Flows dealt with by this Report are in agreement with the relevant books of accounts;

(d) In our opinion, the aforesaid standalone financial statements comply with the specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

(e) On the basis of the written representations received from the Director/s as on 31 March 2021 taken on record by the Board of Directors, None of the Director/s is disqualified as on 31 March 2021 from being appointed as a Director in terms of Section 164(2) of the Act;

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, in all material respect, an adequate financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as on 31 March 2021 as stated in guidance note on Audit of internal financial controls over financial reporting issued by ICAI.

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

(i) The Company has no pending litigations which has any impact on its financial position;

(ii) The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses; and

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

For M/s. Patel Shah & Joshi

Chartered Accountants

Firm Registration No. 107768W

CA Jayant I. Mehta

Partner

Membership No: 042630

UDIN: 21042630AAAADH5278

Place: Mumbai

Date: 25 May 2021

#### ANNEX – A TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in the Paragraph under ‘Report on Other Legal and Regulatory Requirements’ section of our Report to the Shareholders (Members) of the Company of even date)

On the basis of sample checks and according to the information and explanations given to us during the course of our audit, we report that:-

(i) In respect of Fixed Assets:-

(a) The Company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.

(b) In our opinion, these fixed assets have been physically verified by the management at reasonable intervals, having regard to the size of the Company and the nature of its assets. No material discrepancies between the book records and physical inventory were noticed.

(c) In our opinion, according to the information and explanations given to us, the ownership and title deed of immovable property is held in the name of the Company.

(ii) In respect of Inventories:-

As explained to us, the Company does not hold any physical inventories. Therefore, reporting requirement under Para 3(ii) of the Order is not applicable to the Company.

(iii) The Company has not granted any loans, secured or unsecured, to companies, firms, LLP or other parties covered in the register maintained under Section 189 of the Act. Therefore, reporting requirement under Para 3(iii) of the Order is not applicable to the Company.

(iv) In our opinion, the Company has not granted or provided any loans, guarantee or security or made any investments in pursuance of Section 185 & 186 of the Companies Act, 2013 read with the rules made there under. Therefore, reporting requirements under Para 3(iv) of the Order is not applicable to the Company.

(v) In our opinion, the Company has not accepted any deposits from the public. Therefore, reporting requirements under Para 3(v) of the Order is not applicable to the Company.

(vi) The Company is not required to maintain cost records prescribed by the Central Government under Section 148(1) of the Act. Therefore, reporting requirement under Para 3(vi) of the Order is not applicable to the Company.

(vii) In respect of statutory dues:-

(a) According to the records of the Company, the Company is regular in depositing with appropriate authorities, all undisputed statutory dues including Income Tax and other statutory dues as applicable to the Company and that there are no outstanding statutory dues as at 31 March 2021 for a period of more than six (6) months from the date they became payable.

(b) According to the records of the Company, there are no dues of Income Tax and other statutory dues which have not been deposited on account of any dispute.

(viii) The Company has not defaulted in repayment of any loan or borrowing from its promoter companies. Moreover, the Company has neither borrowed any money from the banks, financial institutions or government nor issued any debenture during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(viii) of the Order is not applicable to the Company.

(ix) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments). The Company has not availed any term loan from any Bank. Therefore, reporting requirement under Para 3(ix) of the Order is not applicable to the Company.

(x) In our opinion, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit. Therefore, reporting requirement under Para 3(x) of the Order is not applicable to the Company.

(xi) In our opinion, the Company has neither paid nor provided any managerial remuneration during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xi) of the Order is not applicable to the Company.

(xii) In our opinion, the Company is not a Nidhi Company. Therefore, reporting requirement under Para 3(xii) of the Order is not applicable to the Company.

(xiii) Since the Company is neither a listed Company nor such other class of Companies, as may be prescribed, the compliances under Section 177 of the Act is not applicable. Further, the transaction/s with its related parties (promoter companies) continued during the financial year 2020-2021 ended 31 March 2021 is in compliance with Section 188 of the Act. Moreover, all the requisite details have been disclosed in the financial statements as per Accounting Standard (AS) - 18.

(xiv) In our opinion and according to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xiv) of the Order is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into non-cash transactions with the Directors or persons connected to it during the financial year 2020-2021 ended 31 March 2021. Therefore, reporting requirement under Para 3(xv) of the Order is not applicable to the Company.

(xvi) In our opinion and according to the information and explanations given to us, the Company was/is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Therefore, reporting requirement under Para 3(xvi) of the Order is not applicable to the Company.

For M/s. Patel Shah & Joshi

Chartered Accountants

Firm Registration No. 107768W

CA Jayant I. Mehta

Partner

Membership No: 042630

UDIN: 21042630AAAADH5278

Place: Mumbai

Date: 25 May 2021

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

Unless otherwise specified, all monetary values are in INR

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

	<b>31/03/2021</b>	<b>31/03/2020</b>	<b>31/03/2019</b>
Balance sheet [Abstract]			
Assets [Abstract]			
Non-current assets [Abstract]			
Property, plant and equipment	1,64,47,646	1,64,95,086	1,65,60,983
Capital work-in-progress	12,74,56,324	12,74,56,324	
Other intangible assets	0	0	
Non-current financial assets [Abstract]			
Non-current investments	0	0	
Loans, non-current	24,14,964	24,14,964	
Total non-current financial assets	24,14,964	24,14,964	
Total non-current assets	14,63,18,934	14,63,66,374	
Current assets [Abstract]			
Inventories	0	0	
Current financial assets [Abstract]			
Current investments	0	0	
Trade receivables, current	0	0	
Cash and cash equivalents	1,18,54,315	1,14,41,765	
Loans, current	0	0	
Other current financial assets	30,815	38,827	
Total current financial assets	1,18,85,130	1,14,80,592	
Total current assets	1,18,85,130	1,14,80,592	
Total assets	15,82,04,064	15,78,46,966	
Equity and liabilities [Abstract]			
Equity [Abstract]			
Equity attributable to owners of parent [Abstract]			
Equity share capital	5,00,00,000	5,00,00,000	5,00,00,000
Other equity	-85,89,996	-89,51,306	
Total equity attributable to owners of parent	4,14,10,004	4,10,48,694	
Total equity	4,14,10,004	4,10,48,694	
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	
Total non-current liabilities	0	0	
Current liabilities [Abstract]			
Current financial liabilities [Abstract]			
Borrowings, current	11,65,00,000	11,65,00,000	
Trade payables, current	0	0	
Total current financial liabilities	11,65,00,000	11,65,00,000	
Other current liabilities	2,94,060	2,98,272	
Provisions, current	0	0	
Total current liabilities	11,67,94,060	11,67,98,272	
Total liabilities	11,67,94,060	11,67,98,272	
Total equity and liabilities	15,82,04,064	15,78,46,966	

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]		Equity shares 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]				
Earnings per share [Abstract]				
Earnings per share [Line items]				
Basic earnings per share [Abstract]				
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings per share [Abstract]				
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07	[INR/shares] 0.07

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Statement of profit and loss [Abstract]		
Income [Abstract]		
Revenue from operations	0	0
Other income	5,71,624	5,99,217
Total income	5,71,624	5,99,217
Expenses [Abstract]		
Cost of materials consumed	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	0	0
Finance costs	0	0
Depreciation, depletion and amortisation expense	47,440	65,897
Other expenses	46,602	59,660
Total expenses	94,042	1,25,557
Profit before exceptional items and tax	4,77,582	4,73,660
Total profit before tax	4,77,582	4,73,660
Tax expense [Abstract]		
Current tax	74,502	1,09,233
Total tax expense	74,502	1,09,233
Total profit (loss) for period from continuing operations	4,03,080	3,64,427
Total profit (loss) for period	4,03,080	3,64,427
Comprehensive income OCI components presented net of tax [Abstract]		
Whether company has other comprehensive income OCI components presented net of tax	No	No
Total comprehensive income	4,03,080	3,64,427
Comprehensive income OCI components presented before tax [Abstract]		
Whether company has comprehensive income OCI components presented before tax	No	No
Total comprehensive income	4,03,080	3,64,427
Earnings per share explanatory [TextBlock]		
Earnings per share [Abstract]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07

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

Statement of changes in equity [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity [Member]			Equity attributable to the equity holders of the parent [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0	0		0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0	0		0
Correction of prior period errors	0	0		0
Adjustments to equity for restatement	0	0		0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	4,03,080	3,64,427		4,03,080
Changes in comprehensive income components	0	0		0
Total comprehensive income	4,03,080	3,64,427		4,03,080
Other changes in equity [Abstract]				
Other additions to reserves	0	0		0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0	0		0
Other deductions to reserves	41,770	0		41,770
Total deductions to reserves	41,770	0		41,770
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0	0		0
Interim special dividend appropriation	0	0		0
Total interim dividend appropriation	0	0		0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0	0		0
Final special dividend appropriation	0	0		0
Total final dividend appropriation	0	0		0
Total dividend appropriation	0	0		0
Equity dividend tax appropriation	0	0		0
Other appropriations	0	0		0
Transfer to Retained earnings	0	0		0
Total appropriations for dividend, dividend tax and retained earnings	0	0		0
Appropriation towards bonus shares	0	0		0
Increase (decrease) through other contributions by owners, equity	0	0		0
Increase (decrease) through other distributions to owners, equity	0	0		0
Increase (decrease) through other changes, equity	0	0		0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0		0
Other changes in equity, others	0	0		0
Total other changes in equity	-41,770	0		-41,770
Total increase (decrease) in equity	3,61,310	3,64,427		3,61,310
Other equity at end of period	-85,89,996	-89,51,306	-93,15,733	-85,89,996



## Statement of changes in equity [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Equity attributable to the equity holders of the parent [Member]		Reserves [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Other equity [Abstract]				
Statement of changes in equity [Line items]				
Equity [Abstract]				
Balance at beginning of period (if restatement is applicable)	0		0	0
Adjustments to equity for restatement [Abstract]				
Effect of changes in accounting policy	0		0	0
Correction of prior period errors	0		0	0
Adjustments to equity for restatement	0		0	0
Changes in equity [Abstract]				
Comprehensive income [Abstract]				
Profit (loss) for period	3,64,427		4,03,080	3,64,427
Changes in comprehensive income components	0		0	0
Total comprehensive income	3,64,427		4,03,080	3,64,427
Other changes in equity [Abstract]				
Other additions to reserves	0		0	0
Deductions to reserves [Abstract]				
Other utilisation of securities premium if permitted	0		0	0
Other deductions to reserves	0		41,770	0
Total deductions to reserves	0		41,770	0
Appropriations for dividend, dividend tax and general reserve [Abstract]				
Dividend appropriation [Abstract]				
Interim dividend appropriation [Abstract]				
Interim equity dividend appropriation	0		0	0
Interim special dividend appropriation	0		0	0
Total interim dividend appropriation	0		0	0
Final dividend appropriation [Abstract]				
Final equity dividend appropriation	0		0	0
Final special dividend appropriation	0		0	0
Total final dividend appropriation	0		0	0
Total dividend appropriation	0		0	0
Equity dividend tax appropriation	0		0	0
Other appropriations	0		0	0
Transfer to Retained earnings	0		0	0
Total appropriations for dividend, dividend tax and retained earnings	0		0	0
Appropriation towards bonus shares	0		0	0
Increase (decrease) through other contributions by owners, equity	0		0	0
Increase (decrease) through other distributions to owners, equity	0		0	0
Increase (decrease) through other changes, equity	0		0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0		0	0
Other changes in equity, others	0		0	0
Total other changes in equity	0		-41,770	0
Total increase (decrease) in equity	3,64,427		3,61,310	3,64,427
Other equity at end of period	-89,51,306	-93,15,733	-85,89,996	-89,51,306

## Statement of changes in equity [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Components of equity [Axis]	Reserves [Member]	General reserve [Member]			
		31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Other equity [Abstract]					
Statement of changes in equity [Line items]					
Equity [Abstract]					
Balance at beginning of period (if restatement is applicable)			0	0	
Adjustments to equity for restatement [Abstract]					
Effect of changes in accounting policy			0	0	
Correction of prior period errors			0	0	
Adjustments to equity for restatement			0	0	
Changes in equity [Abstract]					
Comprehensive income [Abstract]					
Profit (loss) for period			4,03,080	3,64,427	
Changes in comprehensive income components			0	0	
Total comprehensive income			4,03,080	3,64,427	
Other changes in equity [Abstract]					
Other additions to reserves			0	0	
Deductions to reserves [Abstract]					
Other utilisation of securities premium if permitted			0	0	
Other deductions to reserves			41,770	0	
Total deductions to reserves			41,770	0	
Appropriations for dividend, dividend tax and general reserve [Abstract]					
Dividend appropriation [Abstract]					
Interim dividend appropriation [Abstract]					
Interim equity dividend appropriation			0	0	
Interim special dividend appropriation			0	0	
Total interim dividend appropriation			0	0	
Final dividend appropriation [Abstract]					
Final equity dividend appropriation			0	0	
Final special dividend appropriation			0	0	
Total final dividend appropriation			0	0	
Total dividend appropriation			0	0	
Equity dividend tax appropriation			0	0	
Other appropriations			0	0	
Transfer to Retained earnings			0	0	
Total appropriations for dividend, dividend tax and retained earnings			0	0	
Appropriation towards bonus shares			0	0	
Increase (decrease) through other contributions by owners, equity			0	0	
Increase (decrease) through other distributions to owners, equity			0	0	
Increase (decrease) through other changes, equity			0	0	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity			0	0	
Other changes in equity, others			0	0	
Total other changes in equity			-41,770	0	
Total increase (decrease) in equity			3,61,310	3,64,427	
Other equity at end of period		-93,15,733	-85,89,996	-89,51,306	-93,15,733

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>	<b>31/03/2019</b>
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	4,77,582	4,73,660	
Adjustments for reconcile profit (loss) [Abstract]			
Adjustments for other financial assets, current	8,012	22,616	
Adjustments for increase (decrease) in other current liabilities	-4,212	31,579	
Adjustments for depreciation and amortisation expense	47,440	65,897	
Total adjustments for reconcile profit (loss)	51,240	1,20,092	
Net cash flows from (used in) operations	5,28,822	5,93,752	
Income taxes paid (refund)	1,16,272	1,09,233	
Net cash flows from (used in) operating activities	4,12,550	4,84,519	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4,12,550	4,84,519	
Net increase (decrease) in cash and cash equivalents	4,12,550	4,84,519	
Cash and cash equivalents cash flow statement at end of period	1,18,54,315	1,14,41,765	1,09,57,246

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of significant accounting policies [TextBlock]	Textual information (31) [See below]	Textual information (32) [See below]
Description of accounting policy for recognition of revenue [TextBlock]	Not applicable	Not applicable

## Textual information (31)

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

#### NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

##### (a) Basis of Presentation of Financial Statements:

The Financial statements of the Company has been prepared in accordance with the Indian accounting standards (Ind AS) notified under the Companies (Indian Accounting Standard), Rules 2015, as amended and other relevant provisions of the Companies Act,2013.

These financial statements have been prepared under the historical cost convention on the accrual basis, and certain financial instruments are measured at fair value, as explained in accounting policies.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The financial statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest lakh (00,000), except when otherwise indicated.

The financial statements for the year ended 31st March, 2021 were authorized and approved for issue by the Board of Directors on 25th May, 2021.

##### (b) Property, plant and equipment:

Property , plant and equipment are stated at original cost net of tax / duty credit availed , less accumulated depreciation and accumulated impairment losses , when significant part of the property, plant and equipment are required to be replaced at intervals , the company derecognised the replaced part of the property , plant and equipment are required to be replaced at intervals , the company derecognised the replaced part and recognised the new parts with its own associated useful life and depreciated accordingly . Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the incurred. The present value of the excepted cost or the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Capital work in progress includes property plant & equipment under installation / under development as at the balance sheet date.

Capital expenditure on tangible assets for research and development is classified under property, plant and equipment and is depreciated on the same basis as other property, plant and equipment.

Property, plant and equipment from the financial statement, either on disposal or when retired from the active use. Losses arising in the case of retirement of property, plant and equipment are a recognized in the statement of the profit and loss in the year.

##### (c) Depreciation and amortization:

The assets residual values, useful lives and methods of depreciation are reviewed each financial year and adjusted prospectively if applicable.

Deprecation on property, plant and equipment is provided over the useful life of assets as specified in schedule –II to the Companies Act, 2013 one straight line method except in case of heavy & light vehicles which are depreciated on written down basis.

However, in respect of certain plant & machinery and electric installation, depreciation is provided as per their useful lives assessed on the basis of technical evaluation by the technical expert and management estimate. The details of which are as follows: -

Assets Description	Useful life	Useful life as per schedule – II of the companies Act, 2013
Plant and Machinery	20 Years	-----

Property, plant and equipment which are added / disposed – off during the year, depreciation is provided on pro-rata basis with reference to the month of addition / deletion.

No depreciation is charged on free hold land and capital work in progress.

Intangible assets are amortized over its useful life not exceeding six years on straight line basis.

(d) Borrowing Cost:

Borrowing cost when incurred on construction or acquisition of assets which will take substantial period of time for construction/put to use are capitalized in cost of assets as required under accounting Standard AS-16. All other borrowing costs are charged to revenue.

(e) Deferred Taxation:

Deferred tax is recognized subject to the consideration of prudence on timing differences; being the

difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

(f) Cash and cash equivalents (for purposes of Cash Flow Statement):

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances(with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(g) Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and taxes adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company

are segregated based on the available information.

## Textual information (32)

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

#### NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

##### (a) Basis of Presentation of Financial Statements:

The Financial statements of the Company has been prepared in accordance with the Indian accounting standards (Ind AS) notified under the Companies (Indian Accounting Standard), Rules 2015, as amended and other relevant provisions of the Companies Act,2013.

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However, in respect of certain plant & machinery and electric installation, depreciation is provided as per their useful lives assessed on the basis of technical evaluation by the technical expert and management estimate. The details of which are as follows: -

Assets Description	Useful life	Useful life as per schedule – II of the companies Act, 2013
Plant and Machinery	20 Years	-----

Property, plant and equipment which are added / disposed – off during the year, depreciation is provided on pro-rata basis with reference to the month of addition / deletion.

No depreciation is charged on free hold land and capital work in progress.

Intangible assets are amortized over its useful life not exceeding six years on straight line basis.

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difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

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Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(g) Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and taxes adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company

are segregated based on the available information.

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of corporate information notes and other explanatory information [TextBlock]	Textual information (33) [See below]	Textual information (34) [See below]
Statement of Ind AS compliance [TextBlock]	Complied with	Complied with
Whether there is any departure from Ind AS	No	No
Whether there are reclassifications to comparative amounts	No	No
Disclosure of significant accounting policies [TextBlock]	Textual information (35) [See below]	Textual information (36) [See below]

## Textual information (33)

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021:

NOTE — 1: CORPORATE INFORMATION:

Khappa Coal Company Private Limited (KCCPL) is a Private Limited Company and incorporated under the provisions of the Companies Act, 1956. KCCPL is having its registered office at 33, Mount Road, Sadar, Nagpur – 440001 (Maharashtra). KCCPL is a Special Purpose Vehicle (SPV) floated by Sunflag Iron and Steel Company Limited, (SISCO) and Dalmia Cement (Bharat) Limited, (DCBL) for the purpose of development of Khappa & Extn. Coal Block (Captive Coal Mine), allocated by the Ministry of Coal (MOC), Government of India, for excavation of coal for captive use. As per the allocation letter issued by the MOC, SISCO holds 63.27% & DCBL holds 36.73% of share in the Khappa & Extn. Coal Block. The Joint holder's viz. SISCO and DCBL holds the equity shares of KCCPL in the proportion to their share in the Khappa & Extn. Coal Block as allocated by the MOC, viz. SISCO — 63.27% and DCBL — 36.73%.

NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

(a) Basis of Presentation of Financial Statements:

The Financial statements of the Company has been prepared in accordance with the Indian accounting standards (Ind AS) notified under the Companies (Indian Accounting Standard), Rules 2015, as amended and other relevant provisions of the Companies Act,2013.

These financial statements have been prepared under the historical cost convention on the accrual basis, and certain financial instruments are measured at fair value, as explained in accounting policies.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The financial statements are presented in Indian Rupees (Rs.) and all values are rounded to the nearest lakh (00,000), except when otherwise indicated.

The financial statements for the year ended 31st March, 2021 were authorized and approved for issue by the Board of Directors on 25th May, 2021.

(b) Property, plant and equipment:

Property , plant and equipment are stated at original cost net of tax / duty credit availed , less accumulated depreciation and accumulated impairment losses , when significant part of the property, plant and equipment are required to be replaced at intervals , the company derecognised the replaced part of the property , plant and equipment are required to be replaced at intervals , the company derecognised the replaced part and recognised the new parts with its own associated useful life and deprecated accordingly . Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the incurred. The present value of the expected cost or the decommissioning of the asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Capital work in progress includes property plant & equipment under installation / under development as at the balance sheet date.

Capital expenditure on tangible assets for research and development is classified under property, plant and equipment and is depreciated on the same basis as other property, plant and equipment.

Property, plant and equipment from the financial statement, either on disposal or when retired from the active use. Losses arising in the case of retirement of property, plant and equipment are a recognized in the statement of the profit and loss in the year.

(c) Depreciation and amortization:

The assets residual values, useful lives and methods of deprecation are reviewed each financial year and adjusted prospectively if applicable.



Deprecation on property, plant and equipment is provided over the useful life of assets as specified in schedule –II to the Companies Act, 2013 one straight line method except in case of heavy & light vehicles which are depreciated on written down basis.

However, in respect of certain plant & machinery and electric installation, deprecation is provided as per their useful lives assessed on the basis of technical evaluation by the technical expert and management estimate. The details of which are as follows: -

Assets Description	Useful life	Useful life as per schedule – II of the companies Act, 2013
Plant and Machinery	20 Years	-----

Property, plant and equipment which are added / disposed – off during the year, deprecation is provided on pro-rata basis with reference to the month of addition / deletion.

No depreciation is charged on free hold land and capital work in progress.

Intangible assets are amortized over its useful life not exceeding six years on straight line basis.

(d) Borrowing Cost:

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(e) Deferred Taxation:

Deferred tax is recognized subject to the consideration of prudence on timing differences; being the

difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

(f) Cash and cash equivalents (for purposes of Cash Flow Statement):

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances(with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(g) Cash Flow Statement:

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and taxes adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company

are segregated based on the available information.

## Textual information (34)

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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020:

#### NOTE — 1: CORPORATE INFORMATION:

Khappa Coal Company Private Limited (KCCPL) is a Private Limited Company and incorporated under the provisions of the Companies Act, 1956. KCCPL is having its registered office at 33, Mount Road, Sadar, Nagpur – 440001 (Maharashtra). KCCPL is a Special Purpose Vehicle (SPV) floated by Sunflag Iron and Steel Company Limited, (SISCO) and Dalmia Cement (Bharat) Limited, (DCBL) for the purpose of development of Khappa & Extn. Coal Block (Captive Coal Mine), allocated by the Ministry of Coal (MOC), Government of India, for excavation of coal for captive use. As per the allocation letter issued by the MOC, SISCO holds 63.27% & DCBL holds 36.73% of share in the Khappa & Extn. Coal Block. The Joint holder's viz. SISCO and DCBL holds the equity shares of KCCPL in the proportion to their share in the Khappa & Extn. Coal Block as allocated by the MOC, viz. SISCO — 63.27% and DCBL — 36.73%.

#### NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

##### (a) Basis of Presentation of Financial Statements:

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Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and taxes adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company

are segregated based on the available information.

## Textual information (35)

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

#### NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

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are segregated based on the available information.

## Textual information (36)

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

#### NOTE — 2 : SIGNIFICANT ACCOUNTING POLICIES:

##### (a) Basis of Presentation of Financial Statements:

The Financial statements of the Company has been prepared in accordance with the Indian accounting standards (Ind AS) notified under the Companies (Indian Accounting Standard), Rules 2015, as amended and other relevant provisions of the Companies Act,2013.

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are segregated based on the available information.

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of changes in accounting policies, accounting estimates and errors [TextBlock]		
Disclosure of initial application of standards or interpretations [TextBlock]		
Whether initial application of an Ind AS has an effect on the current period or any prior period	No	No
Disclosure of voluntary change in accounting policy [TextBlock]		
Whether there is any voluntary change in accounting policy	No	No
Disclosure of changes in accounting estimates [TextBlock]		
Whether there are changes in accounting estimates during the year	No	No

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned and leased assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-47,440	-65,897		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-47,440	-65,897		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0



Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	-47,440	-65,897		0
Property, plant and equipment at end of period	1,64,47,646	1,64,95,086	1,65,60,983	1,68,40,123

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis] Carrying amount accumulated depreciation and gross carrying amount [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]			
	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			47,440	65,897
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			47,440	65,897
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	0		47,440	65,897
Property, plant and equipment at end of period	1,68,40,123	1,68,40,123	3,92,477	3,45,037

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]	Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		-47,440	-65,897	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		-47,440	-65,897	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	

Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		-47,440	-65,897	
Property, plant and equipment at end of period	2,79,140	1,64,47,646	1,64,95,086	1,65,60,983

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]			Accumulated depreciation and impairment [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		
Acquisitions through business combinations, property, plant and equipment	0	0		
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss				47,440
Depreciation recognised as part of cost of other assets				0
Total Depreciation property plant and equipment				47,440
Impairment loss recognised in profit or loss, property, plant and equipment				0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment				0
Revaluation increase (decrease), property, plant and equipment	0	0		
Impairment loss recognised in other comprehensive income, property, plant and equipment				0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment				0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		47,440
Property, plant and equipment at end of period	1,68,40,123	1,68,40,123	1,68,40,123	3,92,477

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]		Land [Member]	
	Owned assets [Member]		Owned assets [Member]	
	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	65,897		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	65,897		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	65,897		0	0
Property, plant and equipment at end of period	3,45,037	2,79,140	1,64,28,184	1,64,28,184

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

..(6)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]		Carrying amount [Member]	Gross carrying amount [Member]	
	31/03/2019		01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	1,64,28,184	1,64,28,184	1,64,28,184	1,64,28,184

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

..(7)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			Plant and equipment [Member]
	Owned assets [Member]			Owned assets [Member]
Sub classes of property, plant and equipment [Axis]	Accumulated depreciation and impairment [Member]			Carrying amount [Member]
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment				0
Acquisitions through business combinations, property, plant and equipment				0
Increase (decrease) through net exchange differences, property, plant and equipment				0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	0	0		-47,440
Depreciation recognised as part of cost of other assets	0	0		0
Total Depreciation property plant and equipment	0	0		-47,440
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		0
Revaluation increase (decrease), property, plant and equipment				0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		-47,440
Property, plant and equipment at end of period	0	0	0	12,485

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

..(8)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Carrying amount [Member]		Gross carrying amount [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0		0	0
Acquisitions through business combinations, property, plant and equipment	0		0	0
Increase (decrease) through net exchange differences, property, plant and equipment	0		0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-42,873			
Depreciation recognised as part of cost of other assets	0			
Total Depreciation property plant and equipment	-42,873			
Impairment loss recognised in profit or loss, property, plant and equipment	0			
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0			
Revaluation increase (decrease), property, plant and equipment	0		0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0			
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	-42,873		0	0
Property, plant and equipment at end of period	59,925	1,02,798	2,49,689	2,49,689

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

..(9)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Plant and equipment [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Gross carrying amount [Member]	Owned assets [Member]	
			Accumulated depreciation and impairment [Member]	
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		47,440	42,873	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		47,440	42,873	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		47,440	42,873	
Property, plant and equipment at end of period	2,49,689	2,37,204	1,89,764	1,46,891

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

..(10)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]			
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]			Gross carrying amount [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0	0		0
Acquisitions through business combinations, property, plant and equipment	0	0		0
Increase (decrease) through net exchange differences, property, plant and equipment	0	0		0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	-47,440	-42,873		
Depreciation recognised as part of cost of other assets	0	0		
Total Depreciation property plant and equipment	-47,440	-42,873		
Impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0		
Revaluation increase (decrease), property, plant and equipment	0	0		0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0		
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0	0		0
Increase (decrease) through other changes, property, plant and equipment	0	0		0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0		0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0	0		0
Retirements, property, plant and equipment	0	0		0
Total disposals and retirements, property, plant and equipment	0	0		0
Decrease through classified as held for sale, property, plant and equipment	0	0		0
Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0

Total increase (decrease) in property, plant and equipment	-47,440	-42,873		0
Property, plant and equipment at end of period	12,485	59,925	1,02,798	2,49,689

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

..(11)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]			
	Owned assets [Member]			
Sub classes of property, plant and equipment [Axis]	Gross carrying amount [Member]		Accumulated depreciation and impairment [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Carrying amount accumulated depreciation and gross carrying amount [Axis]				
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment	0			
Acquisitions through business combinations, property, plant and equipment	0			
Increase (decrease) through net exchange differences, property, plant and equipment	0			
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss			47,440	42,873
Depreciation recognised as part of cost of other assets			0	0
Total Depreciation property plant and equipment			47,440	42,873
Impairment loss recognised in profit or loss, property, plant and equipment			0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment			0	0
Revaluation increase (decrease), property, plant and equipment	0			
Impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment			0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0



Total increase (decrease) in property, plant and equipment	0		47,440	42,873
Property, plant and equipment at end of period	2,49,689	2,49,689	2,37,204	1,89,764

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

..(12)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Other plant and equipment [Member]	Office equipment [Member]		
		Owned assets [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]	Carrying amount [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss		0	-23,024	
Depreciation recognised as part of cost of other assets		0	0	
Total Depreciation property plant and equipment		0	-23,024	
Impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	

Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	-23,024	
Property, plant and equipment at end of period	1,46,891	2,490	2,490	25,514

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

..(13)

Unless otherwise specified, all monetary values are in INR

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

Decrease through loss of control of subsidiary, property, plant and equipment	0	0		0
Total increase (decrease) in property, plant and equipment	0	0		0
Property, plant and equipment at end of period	49,800	49,800	49,800	47,310

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

..(14)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]		Computer equipments [Member]	
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		Owned assets [Member]	
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		Carrying amount [Member]	
	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment			0	0
Acquisitions through business combinations, property, plant and equipment			0	0
Increase (decrease) through net exchange differences, property, plant and equipment			0	0
Depreciation, property, plant and equipment [Abstract]				
Depreciation recognised in profit or loss	23,024		0	0
Depreciation recognised as part of cost of other assets	0		0	0
Total Depreciation property plant and equipment	23,024		0	0
Impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0		0	0
Revaluation increase (decrease), property, plant and equipment			0	0
Impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0		0	0
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment	0		0	0
Increase (decrease) through other changes, property, plant and equipment	0		0	0
Total increase (decrease) through transfers and other changes, property, plant and equipment	0		0	0
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment	0		0	0
Retirements, property, plant and equipment	0		0	0
Total disposals and retirements, property, plant and equipment	0		0	0
Decrease through classified as held for sale, property, plant and equipment	0		0	0
Decrease through loss of control of subsidiary, property, plant and equipment	0		0	0

Total increase (decrease) in property, plant and equipment	23,024		0	0
Property, plant and equipment at end of period	47,310	24,286	4,487	4,487

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

..(15)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis] Sub classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Carrying amount accumulated depreciation and gross carrying amount [Axis]	Carrying amount [Member]	Owned assets [Member]	
Gross carrying amount [Member]				
	31/03/2019	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]				
Disclosure of detailed information about property, plant and equipment [Line items]				
Reconciliation of changes in property, plant and equipment [Abstract]				
Changes in property, plant and equipment [Abstract]				
Additions other than through business combinations, property, plant and equipment		0	0	
Acquisitions through business combinations, property, plant and equipment		0	0	
Increase (decrease) through net exchange differences, property, plant and equipment		0	0	
Revaluation increase (decrease), property, plant and equipment		0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]				
Increase (decrease) through transfers, property, plant and equipment		0	0	
Increase (decrease) through other changes, property, plant and equipment		0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment		0	0	
Disposals and retirements, property, plant and equipment [Abstract]				
Disposals, property, plant and equipment		0	0	
Retirements, property, plant and equipment		0	0	
Total disposals and retirements, property, plant and equipment		0	0	
Decrease through classified as held for sale, property, plant and equipment		0	0	
Decrease through loss of control of subsidiary, property, plant and equipment		0	0	
Total increase (decrease) in property, plant and equipment		0	0	
Property, plant and equipment at end of period	4,487	1,12,450	1,12,450	1,12,450

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

..(16)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]		
Sub classes of property, plant and equipment [Axis]	Owned assets [Member]		
Carrying amount accumulated depreciation and gross carrying amount [Axis]	Accumulated depreciation and impairment [Member]		
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of detailed information about property, plant and equipment [Abstract]			
Disclosure of detailed information about property, plant and equipment [Line items]			
Reconciliation of changes in property, plant and equipment [Abstract]			
Changes in property, plant and equipment [Abstract]			
Depreciation, property, plant and equipment [Abstract]			
Depreciation recognised in profit or loss	0	0	
Depreciation recognised as part of cost of other assets	0	0	
Total Depreciation property plant and equipment	0	0	
Impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	0	0	
Impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	0	0	
Increase (decrease) through transfers and other changes, property, plant and equipment [Abstract]			
Increase (decrease) through transfers, property, plant and equipment	0	0	
Increase (decrease) through other changes, property, plant and equipment	0	0	
Total increase (decrease) through transfers and other changes, property, plant and equipment	0	0	
Disposals and retirements, property, plant and equipment [Abstract]			
Disposals, property, plant and equipment	0	0	
Retirements, property, plant and equipment	0	0	
Total disposals and retirements, property, plant and equipment	0	0	
Decrease through classified as held for sale, property, plant and equipment	0	0	
Decrease through loss of control of subsidiary, property, plant and equipment	0	0	
Total increase (decrease) in property, plant and equipment	0	0	
Property, plant and equipment at end of period	1,07,963	1,07,963	1,07,963



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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Property, plant and equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Depreciation method, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Useful lives or depreciation rates, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	NA	NA	NA	NA

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Land [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Depreciation method, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Useful lives or depreciation rates, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	NA	NA	NA	NA

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

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Furniture and fixtures [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Depreciation method, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Useful lives or depreciation rates, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	NA	NA	NA	NA

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

..(4)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Office equipment [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Depreciation method, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Useful lives or depreciation rates, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	NA	NA	NA	NA

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

..(5)

Unless otherwise specified, all monetary values are in INR

Classes of property, plant and equipment [Axis]	Computer equipments [Member]			
	Owned and leased assets [Member]		Owned assets [Member]	
Sub classes of property, plant and equipment [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of additional information about property plant and equipment [Abstract]				
Disclosure of additional information about property plant and equipment [Line items]				
Measurement bases, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Depreciation method, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Useful lives or depreciation rates, property, plant and equipment	As per companies act	As per companies act	As per companies act	As per companies act
Effective dates of revaluation, property, plant and equipment	NA	NA	NA	NA
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	NA	NA	NA	NA
Additional information [Abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	0	0	0	0
Property, plant and equipment, temporarily idle	0	0	0	0
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	0	0	0	0
Property, plant and equipment, assets retired from active use and not classified as held for sale	0	0	0	0
Whether property, plant and equipment are stated at revalued amount	No	No	No	No
Property, plant and equipment, revaluation [Abstract]				
Property, plant and equipment, revalued assets	0	0	0	0
Property, plant and equipment, revalued assets, at cost	0	0	0	0
Property, plant and equipment, revaluation surplus	0	0	0	0
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	NA	NA	NA	NA

## [612100] Notes - Impairment of assets

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of impairment of assets [TextBlock]		
Disclosure of impairment loss and reversal of impairment loss [TextBlock]		
Whether there is any impairment loss or reversal of impairment loss during the year	No	No
Disclosure of information for impairment loss recognised or reversed for individual Assets or cash-generating unit [TextBlock]		
Whether impairment loss recognised or reversed for individual Assets or cash-generating unit	No	No

**[400700] Notes - Investment property**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of investment property [TextBlock]		
Depreciation method, investment property, cost model	As per companies act	As per compaies act
Useful lives or depreciation rates, investment property, cost model	As per companies act	As per companies act
Description of investment property where fair value information is unreliable, cost model	As per companies act	As per companies act
Explanation of why fair value cannot be reliably measured for investment property, cost model	As per companies act	As per companies act
Range of estimates within which fair value is likely to lie for investment property, cost model	As per companies act	As per companies act

**[400900] Notes - Other intangible assets**

Disclosure of detailed information about other intangible assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of other intangible assets [Axis]	Company other intangible assets [Member]	
Sub classes of other intangible assets [Axis]	Internally generated and other than internally generated intangible assets [Member]	
Carrying amount accumulated amortization and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
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 INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of other intangible assets [TextBlock]		
Disclosure of detailed information about other intangible assets [TextBlock]		
Disclosure of intangible assets with indefinite useful life [TextBlock]		
Whether there are intangible assets with indefinite useful life	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [TextBlock]		
Depreciation method, biological assets other than bearer plants, at cost	NA	NA
Useful lives or depreciation rates, biological assets other than bearer plants, at cost	NA	NA
Description of biological assets other than bearer plants previously measured at cost	NA	NA
Explanation of why fair value becomes reliable for biological assets other than bearer plants previously measured at cost	NA	NA
Explanation of effect of change for biological assets for which fair value becomes reliably measurable	NA	NA
Description of nature and extent of government grants for agricultural activity recognised in financial statements	NA	NA
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	NA	NA
Explanation of significant decrease in level of government grants for agricultural activity	NA	NA

**[611100] Notes - Financial instruments****Disclosure of provision matrix [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Past due status [Axis]	Past due status [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of provision matrix [Abstract]		
Disclosure of provision matrix [Line items]		
Financial assets	1,43,00,094	1,38,95,556

**Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial instruments [Axis]	Financial instruments, class [Member]	
Type of measurement of expected credit losses [Axis]	Type of measurement of expected credit losses [Member]	
Method of assessment of expected credit losses [Axis]	Method of assessment of expected credit losses [Member]	
Credit impairment of financial instruments [Axis]	Credit impairment of financial instruments [Member]	
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [Axis]	Carrying amount [Member]	
	31/03/2021	31/03/2020
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Line items]		
Financial assets at end of period	1,43,00,094	1,38,95,556

**Disclosure of financial liabilities [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial liabilities [Axis]	Financial liabilities, class [Member]			
Categories of financial liabilities [Axis]	Financial liabilities, category [Member]		Financial liabilities at amortised cost, category [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of financial liabilities [Abstract]				
Disclosure of financial liabilities [Line items]				
Financial liabilities	11,67,94,060	11,67,98,272	11,67,94,060	11,67,98,272
Financial liabilities, at fair value	11,67,94,060	11,67,98,272	11,67,94,060	11,67,98,272

## Disclosure of financial assets [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets, class [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,43,00,094	1,38,95,556	1,43,00,094	1,38,95,556
Financial assets, at fair value	1,43,00,094	1,38,95,556	1,43,00,094	1,38,95,556
Description of other financial assets at amortised cost class	Others	Others	Others	Others
Description of other financial assets at fair value class	NA	NA	NA	NA

## Disclosure of financial assets [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Financial assets at amortised cost, class [Member]			
	Financial assets, category [Member]		Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]				
Disclosure of financial assets [Line items]				
Financial assets	1,43,00,094	1,38,95,556	1,43,00,094	1,38,95,556
Financial assets, at fair value	1,43,00,094	1,38,95,556	1,43,00,094	1,38,95,556
Description of other financial assets at amortised cost class	Others	Others	Others	Others
Description of other financial assets at fair value class	NA	NA	NA	NA

## Disclosure of financial assets [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classes of financial assets [Axis]	Trade receivables [Member]	
	Financial assets at amortised cost, category [Member]	
Categories of financial assets [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of financial assets [Abstract]		
Disclosure of financial assets [Line items]		
Financial assets	1,43,00,094	1,38,95,556
Financial assets, at fair value	1,43,00,094	1,38,95,556
Description of other financial assets at amortised cost class	Others	Others
Description of other financial assets at fair value class	NA	NA

## Disclosure of financial instruments by type of interest rate [Table]

..(1)

Unless otherwise specified, all monetary values are in INR

Types of interest rates [Axis]	Interest rate types [Member]	
	31/03/2021	31/03/2020
Disclosure of financial instruments by type of interest rate [Abstract]		
Disclosure of financial instruments by type of interest rate [Line items]		
Financial assets	1,43,00,094	1,38,95,556
Financial liabilities	11,67,94,060	11,67,98,272



Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of financial instruments [TextBlock]		
Disclosure of financial assets [TextBlock]		
Disclosure of financial assets [Abstract]		
Financial assets	1,43,00,094	1,38,95,556
Financial assets, at fair value	1,43,00,094	1,38,95,556
Description of other financial assets at amortised cost class	Others	Others
Description of other financial assets at fair value class	NA	NA
Disclosure of financial liabilities [TextBlock]		
Disclosure of financial liabilities [Abstract]		
Financial liabilities	11,67,94,060	11,67,98,272
Financial liabilities, at fair value	11,67,94,060	11,67,98,272
Disclosure of credit risk [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [TextBlock]		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [Abstract]		
Financial assets at end of period	1,43,00,094	1,38,95,556
Disclosure of credit risk exposure [TextBlock]		
Disclosure of credit risk exposure [Abstract]		
Financial assets	1,43,00,094	1,38,95,556
Disclosure of provision matrix [TextBlock]		
Disclosure of provision matrix [Abstract]		
Financial assets	1,43,00,094	1,38,95,556
Disclosure of financial instruments by type of interest rate [TextBlock]		
Disclosure of financial instruments by type of interest rate [Abstract]		
Financial assets	1,43,00,094	1,38,95,556
Financial liabilities	11,67,94,060	11,67,98,272

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of non-current assets held for sale and discontinued operations [TextBlock]		
Net cash flows from (used in) operating activities, continuing operations	4,12,550	4,84,519
Net cash flows from (used in) operating activities	4,12,550	4,84,519

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			Equity shares 1 [Member]
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019	01/04/2020 to 31/03/2021
Disclosure of classes of equity share capital [Abstract]				
Disclosure of classes of equity share capital [Line items]				
Type of share				Equity
Number of shares authorised	[shares] 1,00,00,000	[shares] 1,00,00,000		[shares] 1,00,00,000
Value of shares authorised	10,00,00,000	10,00,00,000		10,00,00,000
Number of shares issued	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares issued	5,00,00,000	5,00,00,000		5,00,00,000
Number of shares subscribed and fully paid	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares subscribed and fully paid	5,00,00,000	5,00,00,000		5,00,00,000
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] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Total value of shares subscribed	5,00,00,000	5,00,00,000		5,00,00,000
Value of shares paid-up [Abstract]				
Number of shares paid-up	[shares] 50,00,000	[shares] 50,00,000		[shares] 50,00,000
Value of shares called	5,00,00,000	5,00,00,000		5,00,00,000
Value of shares paid-up	5,00,00,000	5,00,00,000		5,00,00,000
Par value per share				[INR/shares] 10
Amount per share called in case shares not fully called				[INR/shares] 0
Reconciliation of number of shares outstanding [Abstract]				
Changes in number of shares outstanding [Abstract]				
Increase in number of shares outstanding [Abstract]				
Number of shares issued in public offering	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as bonus shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as rights	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in other private placement	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	[shares] 0		[shares] 0
Number of shares issued as other preferential allotment	[shares] 0	[shares] 0		[shares] 0
Number of shares issued in shares based payment transactions	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under scheme of amalgamation	[shares] 0	[shares] 0		[shares] 0
Number of other issues of shares	[shares] 0	[shares] 0		[shares] 0
Number of shares issued under employee stock option plan	[shares] 0	[shares] 0		[shares] 0
Number of other issue of shares arising out of conversion of securities	[shares] 0	[shares] 0		[shares] 0
Total aggregate number of shares issued during period	[shares] 0	[shares] 0		[shares] 0
Decrease in number of shares during period [Abstract]				
Number of shares bought back or treasury shares	[shares] 0	[shares] 0		[shares] 0
Other decrease in number of shares	[shares] 0	[shares] 0		[shares] 0

Total decrease in number of shares during period	[shares] 0	[shares] 0		[shares] 0
Total increase (decrease) in number of shares outstanding	[shares] 0	[shares] 0		[shares] 0
Number of shares outstanding at end of period	[shares] 50,00,000	[shares] 50,00,000	[shares] 50,00,000	[shares] 50,00,000
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
Amount of bonus issue during period	0	0		0
Amount of rights issue during period	0	0		0
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other private placement issue during period	0	0		0
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	0		0
Amount of other preferential allotment issue during period	0	0		0
Amount of share based payment transactions during period	0	0		0
Amount of issue under scheme of amalgamation during period	0	0		0
Amount of other issues during period	0	0		0
Amount of shares issued under employee stock option plan	0	0		0
Amount of other issue arising out of conversion of securities during period	0	0		0
Total aggregate amount of increase in equity share capital during period	0	0		0
Decrease in equity share capital during period [Abstract]				
Decrease in amount of treasury shares or shares bought back	0	0		0
Other decrease in amount of shares	0	0		0
Total decrease in equity share capital during period	0	0		0
Total increase (decrease) in share capital	0	0		0
Equity share capital at end of period	5,00,00,000	5,00,00,000	5,00,00,000	5,00,00,000
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] 31,63,500	[shares] 31,63,500		[shares] 31,63,500
Shares in company held by ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by subsidiaries of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its holding company	[shares] 0	[shares] 0		[shares] 0
Shares in company held by associates of its ultimate holding company	[shares] 0	[shares] 0		[shares] 0
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares] 31,63,500	[shares] 31,63,500		[shares] 31,63,500
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares] 0	[shares] 0		[shares] 0
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	0	0		0
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA	NA		NA
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares] 0	[shares] 0		[shares] 0

Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares] 0	[shares] 0	[shares] 0
Aggregate number of shares bought back during last five years	[shares] 0	[shares] 0	[shares] 0
Original paid-up value of forfeited shares	0	0	0
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal	0	0	0
Application money received for allotment of securities and due for refund, interest accrued	0	0	0
Total application money received for allotment of securities and due for refund and interest accrued thereon	0	0	0
Terms and conditions of shares pending allotment	NA	NA	NA
Number of shares proposed to be issued	[shares] 0	[shares] 0	[shares] 0
Share premium for shares to be allotted	0	0	0
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA	NA	NA
Over due period for which application money is pending prior to allotment of shares	NA	NA	NA
Reason for over due period for which application money is pending prior to allotment of shares	NA	NA	NA
Type of share			Equity

..(2)

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

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]	
	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of classes of equity share capital [Abstract]		
Disclosure of classes of equity share capital [Line items]		
Type of share	Equity	
Number of shares authorised	[shares] 1,00,00,000	
Value of shares authorised	10,00,00,000	
Number of shares issued	[shares] 50,00,000	
Value of shares issued	5,00,00,000	
Number of shares subscribed and fully paid	[shares] 50,00,000	
Value of shares subscribed and fully paid	5,00,00,000	
Number of shares subscribed but not fully paid	[shares] 0	
Value of shares subscribed but not fully paid	0	
Total number of shares subscribed	[shares] 50,00,000	
Total value of shares subscribed	5,00,00,000	
Value of shares paid-up [Abstract]		
Number of shares paid-up	[shares] 50,00,000	
Value of shares called	5,00,00,000	
Value of shares paid-up	5,00,00,000	
Par value per share	[INR/shares] 10	
Amount per share called in case shares not fully called	[INR/shares] 0	
Reconciliation of number of shares outstanding [Abstract]		
Changes in number of shares outstanding [Abstract]		
Increase in number of shares outstanding [Abstract]		
Number of shares issued in public offering	[shares] 0	
Number of shares issued as bonus shares	[shares] 0	
Number of shares issued as rights	[shares] 0	
Number of shares issued in private placement arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued in other private placement	[shares] 0	
Number of shares issued as preferential allotment arising out of conversion of debentures preference shares during period	[shares] 0	
Number of shares issued as other preferential allotment	[shares] 0	
Number of shares issued in shares based payment transactions	[shares] 0	
Number of shares issued under scheme of amalgamation	[shares] 0	
Number of other issues of shares	[shares] 0	
Number of shares issued under employee stock option plan	[shares] 0	
Number of other issue of shares arising out of conversion of securities	[shares] 0	
Total aggregate number of shares issued during period	[shares] 0	
Decrease in number of shares during period [Abstract]		
Number of shares bought back or treasury shares	[shares] 0	
Other decrease in number of shares	[shares] 0	
Total decrease in number of shares during period	[shares] 0	
Total increase (decrease) in number of shares outstanding	[shares] 0	
Number of shares outstanding at end of period	[shares] 50,00,000	[shares] 50,00,000
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	
Amount of bonus issue during period	0	
Amount of rights issue during period	0	
Amount of private placement issue arising out of conversion of debentures preference shares during period	0	
Amount of other private placement issue during period	0	
Amount of preferential allotment issue arising out of conversion of debentures preference shares during period	0	
Amount of other preferential allotment issue during period	0	
Amount of share based payment transactions during period	0	
Amount of issue under scheme of amalgamation during period	0	
Amount of other issues during period	0	
Amount of shares issued under employee stock option plan	0	
Amount of other issue arising out of conversion of securities during period	0	
Total aggregate amount of increase in equity share capital during period	0	
Decrease in equity share capital during period [Abstract]		

Decrease in amount of treasury shares or shares bought back		0	
Other decrease in amount of shares		0	
Total decrease in equity share capital during period		0	
Total increase (decrease) in share capital		0	
Equity share capital at end of period		5,00,00,000	5,00,00,000
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]	31,63,500	
Shares in company held by ultimate holding company	[shares]	0	
Shares in company held by subsidiaries of its holding company	[shares]	0	
Shares in company held by subsidiaries of its ultimate holding company	[shares]	0	
Shares in company held by associates of its holding company	[shares]	0	
Shares in company held by associates of its ultimate holding company	[shares]	0	
Total shares in company held by holding company or ultimate holding company or by its subsidiaries or associates	[shares]	31,63,500	
Shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	[shares]	0	
Amount of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment		0	
Description of terms of shares reserved for issue under options and contracts or commitments for sale of shares or disinvestment	NA		
Aggregate number of fully paid-up shares issued pursuant to contracts without payment being received in cash during last five years	[shares]	0	
Aggregate number of fully paid up shares issued by way of bonus shares during last five years	[shares]	0	
Aggregate number of shares bought back during last five years	[shares]	0	
Original paid-up value of forfeited shares		0	
Details of application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund and interest accrued thereon [Abstract]			
Application money received for allotment of securities and due for refund, principal		0	
Application money received for allotment of securities and due for refund, interest accrued		0	
Total application money received for allotment of securities and due for refund and interest accrued thereon		0	
Terms and conditions of shares pending allotment	NA		
Number of shares proposed to be issued	[shares]	0	
Share premium for shares to be allotted		0	
Description of whether company have sufficient authorised capital to cover proposed equity share capital amount resulting from allotment	NA		
Over due period for which application money is pending prior to allotment of shares	NA		
Reason for over due period for which application money is pending prior to allotment of shares	NA		
Type of share	Equity		

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares [Member]			
	Name of shareholder [Axis]		Shareholder 1 [Member]	
	Name of shareholder [Member]		Shareholder 1 [Member]	
	31/03/2021	31/03/2020	31/03/2021	31/03/2020
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Number of shares held in company	[shares] 18,36,500	[shares] 18,36,500	[shares] 31,63,500	[shares] 31,63,500

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

..(2)

Unless otherwise specified, all monetary values are in INR

Classes of equity share capital [Axis]	Equity shares 1 [Member]			
	Name of shareholder [Member]		Shareholder 1 [Member]	
Name of shareholder [Axis]	Name of shareholder [Member]		Shareholder 1 [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Type of share	Equity	Equity	Equity	Equity
Disclosure of shareholding more than five per cent in company [Abstract]				
Disclosure of shareholding more than five per cent in company [LineItems]				
Type of share	Equity	Equity	Equity	Equity
Name of shareholder	DALMIA CEMENT (BHARAT) LIMITED	DALMIA CEMENT (BHARAT) LIMITED	SUNFLAG IRON AND STEEL CO LTD	SUNFLAG IRON AND STEEL CO LTD
CIN of shareholder	U65191TN1996PLC035963	U65191TN1996PLC035963	L27100MH1984PLC034003	L27100MH1984PLC034003
Permanent account number of shareholder	AADCA9414C	AADCA9414C	AACCS3376C	AACCS3376C
Country of incorporation or residence of shareholder	INDIA	INDIA	INDIA	INDIA
Number of shares held in company	[shares] 18,36,500	[shares] 18,36,500	[shares] 31,63,500	[shares] 31,63,500
Percentage of shareholding in company	36.73%	36.73%	63.27%	63.27%

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of notes on equity share capital explanatory [TextBlock]	Textual information (37) [See below]	Textual information (38) [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 (37)

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

Note – 8 : SHARE CAPITAL		Amount in Rs	
Particulars		As at 31.03.2021	As at 31.03.2020
Authorised Share Capital	100,00,000 Equity Shares of Rs.10 each	10,00,00,000	10,00,00,000
Issued, Subscribed and Paid-up Share Capital	50,00,000 Equity Shares of Rs.10 each	5,00,00,000	5,00,00,000
	Total	5,00,00,000	5,00,00,000
Reconciliation of the Equity Shares Outstanding at the beginning and at the end of the reporting period			
Particulars	No. of Equity Shares	Amount in Rs	
Shares outstanding at the beginning of the year		5,00,00,000	
Shares issued during the year		-	
Shares bought back during the year		-	
Shares outstanding at the end of the year		5,00,00,000	
Details of Shareholders holding more than 5% shares			
As at 31 March 2021	As at 31 March 2020	% holding Shares	No. of Shares
		63.27%	3,163,500
		63.27%	3,163,500
		36.73%	1,836,500
		36.73%	1,836,500
It is declared that during the period of five years immediately preceding the date of Balance Sheet			
-	the company has not issued any class of shares without payment being received in cash.		
-	the company has not issued any class of shares allotted as fully paid up by way of bonus share.		
-	the company has not bought back any class of shares.		



## Textual information (38)

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

Note – 8 : SHARE CAPITAL		Amount in Rs	
Particulars	As at 31.03.2020	As at 31.03.2019	
Authorised Share Capital			
100,00,000 Equity Shares of `10 each	10,00,00,000	10,00,00,000	
Issued, Subscribed and Paid-up Share Capital			
50,00,000 Equity Shares of `10 each	5,00,00,000	5,00,00,000	
Total	5,00,00,000	5,00,00,000	
Reconciliation of the Equity Shares Outstanding at the beginning and at the end of the reporting period			
Particulars	No. of Equity Shares	Amount in Rs	
Shares outstanding at the beginning of the year		5,00,00,000	
Shares issued during the year		-	
Shares bought back during the year		-	
Shares outstanding at the end of the year		5,00,00,000	
Details of Shareholders holding more than 5% shares			
As at 31 March 2020	As at 31 March 2021		
Shareholder	% holding No. of Shares	% holding No. of Shares	
Sunflag Iron & Steel Company Limited	63.27% 3,163,500	63.27% 3,163,500	
Dalmia Cement Bharat Limited	36.73% 1,836,500	36.73% 1,836,500	
It is declared that during the period of five years immediately preceding the date of Balance Sheet			
-	the company has not issued any class of shares without payment being received in cash.		
-	the company has not issued any class of shares allotted as fully paid up by way of bonus share.		
-	the company has not bought back any class of shares.		

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

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
	Borrowings [Member]		Intercorporate borrowings [Member]	
	Secured/Unsecured borrowings [Member]		Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	11,65,00,000	11,65,00,000	11,65,00,000	11,65,00,000
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]			
	Borrowings [Member]		Intercorporate borrowings [Member]	
	Unsecured borrowings [Member]		Secured/Unsecured borrowings [Member]	
Classification of borrowings [Axis]	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification of borrowings [Axis]				
Borrowings notes [Abstract]				
Details of borrowings [Abstract]				
Details of borrowings [Line items]				
Borrowings	11,65,00,000	11,65,00,000	11,65,00,000	11,65,00,000
Details on loans guaranteed [Abstract]				
Aggregate amount of loans guaranteed by directors	0	0	0	0
Aggregate amount of loans guaranteed by others	0	0	0	0
Terms of repayment of term loans and other loans	NA	NA	NA	NA
Details on defaults on borrowings [Abstract]				
Outstanding amount of continuing default principal	0	0	0	0
Outstanding amount of continuing default interest	0	0	0	0

**Classification of borrowings [Table]**

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Current [Member]	
Classification of borrowings [Axis]	Intercompany borrowings [Member]	
Subclassification of borrowings [Axis]	Unsecured borrowings [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Borrowings notes [Abstract]		
Details of borrowings [Abstract]		
Details of borrowings [Line items]		
Borrowings	11,65,00,000	11,65,00,000
Details on loans guaranteed [Abstract]		
Aggregate amount of loans guaranteed by directors	0	0
Aggregate amount of loans guaranteed by others	0	0
Terms of repayment of term loans and other loans	NA	NA
Details on defaults on borrowings [Abstract]		
Outstanding amount of continuing default principal	0	0
Outstanding amount of continuing default interest	0	0

**[612700] Notes - Income taxes**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of income tax [TextBlock]		
Major components of tax expense (income) [Abstract]		
Current tax expense (income) and adjustments for current tax of prior periods [Abstract]		
Current tax expense (income)	74,502	91,133
Adjustments for current tax of prior periods	0	18,100
Total current tax expense (income) and adjustments for current tax of prior periods	74,502	1,09,233
Total tax expense (income)	74,502	1,09,233
Reconciliation of accounting profit multiplied by applicable tax rates [Abstract]		
Other tax effects for reconciliation between accounting profit and tax expense (income)	74,502	1,09,233
Total tax expense (income)	74,502	1,09,233

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of exploration and evaluation assets [TextBlock]		
Whether there are any exploration and evaluation activities	No	No

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

Unless otherwise specified, all monetary values are in INR

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

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current financial assets others [Axis]	Column 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Other current financial assets [Abstract]		
Other current financial assets others	30,815	38,827
Other current financial assets others [Abstract]		
Other current financial assets others [Line items]		
Description other current financial assets others	NA	NA
Other current financial assets others	30,815	38,827

**Classification of inventories [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification of inventories [Axis]	Company inventories [Member]	
	31/03/2021	31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Inventories notes [Abstract]		
Classification of inventories [Abstract]		
Classification of inventories [Line items]		
Inventories	0	0

**Details of loans [Table]**

..(1)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Classification based on current non-current [Member]			
	Classification of loans [Axis]		Classification of assets based on security [Member]	
Classification of assets based on security [Axis]	Other loans [Member]		Other loans, others [Member]	
	Classification of assets based on security [Member]		Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	24,14,964	24,14,964	24,14,964	24,14,964
Allowance for bad and doubtful loans	0	0	0	0
Total loans	24,14,964	24,14,964	24,14,964	24,14,964
Details of loans to related parties	NA	NA	NA	NA
Nature of other loans	Others	Others	Others	Others
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(2)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]			
Classification of loans [Axis]	Other loans [Member]		Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]		Classification of assets based on security [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]				
Loans notes [Abstract]				
Disclosure of loans [Abstract]				
Details of loans [Line items]				
Loans , gross	24,14,964	24,14,964	24,14,964	24,14,964
Allowance for bad and doubtful loans	0	0	0	0
Total loans	24,14,964	24,14,964	24,14,964	24,14,964
Details of loans to related parties	NA	NA	NA	NA
Nature of other loans	Others	Others	Others	Others
Details of loans due by directors, other officers or others [Abstract]				
Loans due by directors	0	0	0	0
Loans due by other officers	0	0	0	0
Loans due by others	0	0	0	0
Total loans due by directors, other officers or others	0	0	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]				
Loans due by firms in which any director is partner	0	0	0	0
Loans due by private companies in which any director is director	0	0	0	0
Loans due by private companies in which any director is member	0	0	0	0
Total loans due by firms or companies in which any director is partner or director	0	0	0	0

## Details of loans [Table]

..(3)

Unless otherwise specified, all monetary values are in INR

Classification based on current non-current [Axis]	Non-current [Member]	
Classification of loans [Axis]	Other loans, others [Member]	
Classification of assets based on security [Axis]	Unsecured considered good [Member]	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Loans notes [Abstract]		
Disclosure of loans [Abstract]		
Details of loans [Line items]		
Loans , gross	24,14,964	24,14,964
Allowance for bad and doubtful loans	0	0
Total loans	24,14,964	24,14,964
Details of loans to related parties	NA	NA
Nature of other loans	Others	Others
Details of loans due by directors, other officers or others [Abstract]		
Loans due by directors	0	0
Loans due by other officers	0	0
Loans due by others	0	0
Total loans due by directors, other officers or others	0	0
Details of loans due by firms or companies in which any director is partner or director [Abstract]		
Loans due by firms in which any director is partner	0	0
Loans due by private companies in which any director is director	0	0
Loans due by private companies in which any director is member	0	0
Total loans due by firms or companies in which any director is partner or director	0	0

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

..(1)

Unless otherwise specified, all monetary values are in INR

Other current liabilities, others [Axis]	Column 1	
	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Subclassification and notes on liabilities and assets [Abstract]		
Disclosure of other current liabilities notes [Abstract]		
Other current liabilities [Abstract]		
Other current liabilities, others	2,94,060	2,98,272
Other current liabilities, others [Abstract]		
Other current liabilities, others [Line items]		
Description of other current liabilities, others	Others	Others
Other current liabilities, others	2,94,060	2,98,272

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of subclassification and notes on liabilities and assets explanatory [TextBlock]		
Advances, non-current	0	0
Disclosure of notes on cash and bank balances explanatory [TextBlock]		
Fixed deposits with banks	90,00,000	90,00,000
Other balances with banks	28,44,292	24,33,873
Total balance with banks	1,18,44,292	1,14,33,873
Cash on hand	10,023	7,892
Total cash and cash equivalents	1,18,54,315	1,14,41,765
Total cash and bank balances	1,18,54,315	1,14,41,765
Total balances held with banks to extent held as margin money or security against borrowings, guarantees or other commitments	0	0
Bank deposits with more than 12 months maturity	0	0
Total other current financial assets	30,815	38,827
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
Current liabilities portion of share application money pending allotment	0	0
Total other current liabilities	2,94,060	2,98,272

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of additional balance sheet notes explanatory [TextBlock]		
Additional balance sheet notes [Abstract]		
Contingent liabilities and commitments [Abstract]		
Classification of contingent liabilities [Abstract]		
Total contingent liabilities	0	0
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	4,14,10,004	4,10,48,694
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	11,65,00,000	11,65,00,000
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

**[611800] Notes - Revenue**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of revenue [TextBlock]	Not applicable	Not applicable
Description of accounting policy for recognition of revenue [TextBlock]	Not applicable	Not applicable

**[612400] Notes - Service concession arrangements**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of service concession arrangements [TextBlock]		
Whether there are any service concession arrangements	No	No

**[612000] Notes - Construction contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of notes on construction contracts [TextBlock]		
Whether there are any construction contracts	No	No

**[612600] Notes - Employee benefits**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of employee benefits [TextBlock]	Not applicable	Not applicable
Disclosure of defined benefit plans [TextBlock]	Not applicable	Not applicable
Whether there are any defined benefit plans	No	No

**[612800] Notes - Borrowing costs**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of borrowing costs [TextBlock]		
Whether any borrowing costs has been capitalised during the year	No	No



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

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

Unless otherwise specified, all monetary values are in INR

Key managerial personnels and directors [Axis]	Column 1	Column 2	Column 3
	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021	01/04/2020 to 31/03/2021
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [Abstract]			
Disclosure of key managerial personnels and directors and remuneration to key managerial personnels and directors [LineItems]			
Name of key managerial personnel or director	RAMBHATLA MURALIDHAR	SURENDRA KUMAR PREMNARAYAN GUPTA	EDAYATHIMANGALAM RAMNATH CHANDRA SHEKAR
Director identification number of key managerial personnel or director	00982212	00054836	00013670
Permanent account number of key managerial personnel or director	AAMPR4451N	ABPPG5613D	AKPPS5177F
Date of birth of key managerial personnel or director	01/05/1955	16/08/1948	20/04/1932
Designation of key managerial personnel or director	Nominee Director	Nominee Director	Nominee Director
Qualification of key managerial personnel or director	Chartered Accountant	B.E. (Mechanical), DBM	B.E. (Metallurgy), P. HD.
Shares held by key managerial personnel or director	[shares] 0	[shares] 0	[shares] 0
Key managerial personnel or director remuneration [Abstract]			
Gross salary to key managerial personnel or director [Abstract]			
Salary key managerial personnel or director	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
Ceiling as per act key managerial personnel or director remuneration	0	0	0

**[612200] Notes - Leases**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of leases [TextBlock]		
Whether company has entered into any lease agreement	No	No
Whether any operating lease has been converted to financial lease or vice-versa	No	No

**[612300] Notes - Transactions involving legal form of lease**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of arrangements involving legal form of lease [TextBlock]		
Whether there are any arrangements involving legal form of lease	No	No

**[612900] Notes - Insurance contracts**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</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 presentation currency	INR	

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Subclassification and notes on income and expense explanatory [TextBlock]		
Disclosure of revenue from operations [Abstract]		
Disclosure of revenue from operations for other than finance company [Abstract]		
Revenue from sale of products	0	0
Revenue from sale of services	0	0
Total revenue from operations	0	0
Disclosure of other income [Abstract]		
Interest income [Abstract]		
Total interest income	0	0
Dividend income [Abstract]		
Total dividend income	0	0
Other non-operating income [Abstract]		
Miscellaneous other non-operating income	5,71,624	5,99,217
Total other non-operating income	5,71,624	5,99,217
Total other income	5,71,624	5,99,217
Disclosure of finance cost [Abstract]		
Interest expense [Abstract]		
Total interest expense	0	0
Total finance costs	0	0
Employee benefit expense [Abstract]		
Salaries and wages	0	0
Managerial remuneration [Abstract]		
Remuneration to directors [Abstract]		
Total remuneration to directors	0	0
Total managerial remuneration	0	0
Total employee benefit expense	0	0
Depreciation, depletion and amortisation expense [Abstract]		
Depreciation expense	47,440	65,897
Total depreciation, depletion and amortisation expense	47,440	65,897
Breakup of other expenses [Abstract]		
Consumption of stores and spare parts	0	0
Power and fuel	0	0
Rent	0	0
Repairs to building	0	0
Repairs to machinery	0	0
Insurance	0	0
Rates and taxes excluding taxes on income [Abstract]		
Total rates and taxes excluding taxes on income	0	0
Directors sitting fees	0	0
Loss on disposal of intangible Assets	0	0
Loss on disposal, discard, demolition and destruction of depreciable property plant and equipment	0	0
Payments to auditor [Abstract]		
Payment for audit services	23,600	23,600
Total payments to auditor	23,600	23,600
CSR expenditure	0	0
Miscellaneous expenses	23,002	36,060
Total other expenses	46,602	59,660
Current tax [Abstract]		
Current tax pertaining to previous years	0	18,100
Current tax pertaining to current year	74,502	91,133
Total current tax	74,502	1,09,233

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020	31/03/2019
Disclosure of cash flow statement [TextBlock]			
Cash and cash equivalents cash flow statement	1,18,54,315	1,14,41,765	1,09,57,246
Cash and cash equivalents	1,18,54,315	1,14,41,765	
Income taxes paid (refund), classified as operating activities	1,16,272	1,09,233	
Total income taxes paid (refund)	1,16,272	1,09,233	

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Additional information on profit and loss account explanatory [TextBlock]		
Total changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Total revenue from sale of products	0	0
Total revenue from sale of services	0	0
Gross value of transaction with related parties	0	0
Bad debts of related parties	0	0

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of fair value measurement [TextBlock]		
Disclosure of fair value measurement of assets [TextBlock]		
Whether assets have been measured at fair value	No	No
Disclosure of fair value measurement of liabilities [TextBlock]		
Whether liabilities have been measured at fair value	No	No
Disclosure of fair value measurement of equity [TextBlock]		
Whether equity have been measured at fair value	No	No

**[613300] Notes - Operating segments**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of entity's operating segments [TextBlock]		
Disclosure of reportable segments [TextBlock]		
Whether there are any reportable segments	No	No
Disclosure of major customers [TextBlock]		
Whether there are any major customers	No	No

**[610700] Notes - Business combinations**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of business combinations [TextBlock]		
Whether there is any business combination	No	No
Disclosure of reconciliation of changes in goodwill [TextBlock]		
Whether there is any goodwill arising out of business combination	No	No
Disclosure of acquired receivables [TextBlock]		
Whether there are any acquired receivables from business combination	No	No
Disclosure of contingent liabilities in business combination [TextBlock]	Not applicable	Not applicable
Whether there are any contingent liabilities in business combination	No	No

**[611500] Notes - Interests in other entities**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of interests in other entities [TextBlock]		
Disclosure of interests in subsidiaries [TextBlock]		
Disclosure of subsidiaries [TextBlock]		
Whether company has subsidiary companies	No	No
Whether company has subsidiary companies which are yet to commence operations	No	No
Whether company has subsidiary companies liquidated or sold during year	No	No
Disclosure of interests in associates [TextBlock]		
Disclosure of associates [TextBlock]		
Whether company has invested in associates	No	No
Whether company has associates which are yet to commence operations	No	No
Whether company has associates liquidated or sold during year	No	No
Disclosure of interests in joint arrangements [TextBlock]		
Disclosure of joint ventures [TextBlock]		
Whether company has invested in joint ventures	No	No
Whether company has joint ventures which are yet to commence operations	No	No
Whether company has joint ventures liquidated or sold during year	No	No
Disclosure of interests in unconsolidated structured entities [TextBlock]		
Disclosure of unconsolidated structured entities [TextBlock]		
Whether there are unconsolidated structured entities	No	No
Disclosure of investment entities [TextBlock]		
Disclosure of information about unconsolidated subsidiaries [TextBlock]		
Whether there are unconsolidated subsidiaries	No	No
Disclosure of information about unconsolidated structured entities controlled by investment entity [TextBlock]		
Whether there are unconsolidated structured entities controlled by investment entity	No	No

**[610800] Notes - Related party**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of related party [TextBlock]		
Whether there are any related party transactions during year	No	No
Whether entity applies exemption in Ind AS 24.25	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of other provisions, contingent liabilities and contingent assets [TextBlock]		
Disclosure of contingent liabilities [TextBlock]		
Whether there are any contingent liabilities	No	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021
Disclosure of corporate social responsibility explanatory [TextBlock]	
Whether provisions of corporate social responsibility are applicable on company	No

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

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of events after reporting period [TextBlock]		
Disclosure of non-adjusting events after reporting period [TextBlock]		
Whether there are non adjusting events after reporting period	No	No

**[612500] Notes - Share-based payment arrangements**

Unless otherwise specified, all monetary values are in INR

	01/04/2020 to 31/03/2021	01/04/2019 to 31/03/2020
Disclosure of share-based payment arrangements [TextBlock]		
Whether there are any share based payment arrangement	No	No

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

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of earnings per share [TextBlock]		
Basic earnings per share [Abstract]		
Basic earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07
Basic earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total basic earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings per share [Abstract]		
Diluted earnings (loss) per share from continuing operations	[INR/shares] 0.07	[INR/shares] 0.07
Diluted earnings (loss) per share from discontinued operations	[INR/shares] 0	[INR/shares] 0
Total diluted earnings (loss) per share	[INR/shares] 0.07	[INR/shares] 0.07
Profit (loss), attributable to ordinary equity holders of parent entity [Abstract]		
Profit (loss), attributable to ordinary equity holders of parent entity	0	0
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	0	0
Weighted average shares and adjusted weighted average shares [Abstract]		
Weighted average number of ordinary shares outstanding	[shares] 0	[shares] 0

**[610900] Notes - First time adoption**

Unless otherwise specified, all monetary values are in INR

	<b>01/04/2020 to 31/03/2021</b>	<b>01/04/2019 to 31/03/2020</b>
Disclosure of first-time adoption [TextBlock]		
Whether company has adopted Ind AS first time	No	No